

Attachment 1

**REVENUE INCREASE TABLES
AND
SUMMARY OF EARNINGS COMPARISON TABLES**

Attachment 1

SECTION A

**REVENUE INCREASE TABLES
AND
SUMMARY OF EARNINGS COMPARISON TABLES**

TOTAL COMPANY

Settlement Change from Last Adopted Revenue - with Consolidated Districts* (\$ in 1,000s)								
District	Settlement Revenue	Last Adopted Revenue	2017 \$ Increase (000s)	2017 % Increase	2018 \$ Increase (000s)	2018 % Increase	2019 \$ Increase (000s)	2019 % Increase
Bay Area Region*	\$ 85,353.5	\$ 84,822.1	\$ 531.4	0.6%	\$ 2,144.5	2.5%	\$ 1,462.1	1.7%
Bakersfield	\$ 76,671.8	\$ 72,535.1	\$ 4,136.6	5.7%	\$ 3,139.0	4.1%	\$ 3,096.0	3.9%
Bear Gulch	\$ 54,151.0	\$ 50,302.2	\$ 3,848.8	7.7%	\$ 1,359.0	2.5%	\$ 1,317.1	2.4%
Chico	\$ 23,353.6	\$ 21,873.5	\$ 1,480.1	6.8%	\$ 527.2	2.3%	\$ 518.1	2.2%
Dixon	\$ 3,427.0	\$ 3,073.5	\$ 353.5	11.5%	\$ 20.8	0.6%	\$ 20.4	0.6%
Dominguez	\$ 70,456.4	\$ 62,092.8	\$ 8,363.6	13.5%	\$ 851.4	1.2%	\$ 816.5	1.1%
East Los Angeles	\$ 34,359.2	\$ 34,905.3	\$ (546.1)	-1.6%	\$ 1,417.0	4.1%	\$ 1,380.3	3.9%
Hermosa Redondo	\$ 29,712.0	\$ 29,982.1	\$ (270.2)	-0.9%	\$ 285.5	1.0%	\$ 286.0	1.0%
Kern River Valley	\$ 6,717.6	\$ 6,248.6	\$ 469.0	7.5%	\$ 89.6	1.3%	\$ 66.6	1.0%
Livermore	\$ 24,363.3	\$ 23,153.5	\$ 1,209.8	5.2%	\$ 457.9	1.9%	\$ 457.2	1.8%
Los Altos	\$ 35,761.7	\$ 29,273.4	\$ 6,488.3	22.2%	\$ 1,251.7	3.5%	\$ 1,259.2	3.4%
L.A. County Region*	\$ 49,525.7	\$ 47,681.3	\$ 1,844.4	3.9%	\$ 952.5	1.9%	\$ 996.7	2.0%
Marysville	\$ 3,953.8	\$ 3,737.8	\$ 216.0	5.8%	\$ 63.7	1.6%	\$ 63.9	1.6%
Monterey Region*	\$ 37,623.9	\$ 32,181.3	\$ 5,442.7	16.9%	\$ 1,316.7	3.5%	\$ 1,316.7	3.4%
Oroville	\$ 5,222.6	\$ 4,515.4	\$ 707.2	15.7%	\$ 135.2	2.6%	\$ 135.6	2.5%
Selma	\$ 5,631.4	\$ 5,100.2	\$ 531.2	10.4%	\$ 28.0	0.5%	\$ 25.8	0.5%
Stockton	\$ 48,888.2	\$ 41,710.2	\$ 7,178.0	17.2%	\$ 2,180.7	4.5%	\$ 2,120.4	4.2%
Visalia	\$ 29,554.7	\$ 26,865.1	\$ 2,689.6	10.0%	\$ 748.9	2.5%	\$ 756.7	2.5%
Westlake	\$ 18,380.7	\$ 18,167.4	\$ 213.4	1.2%	\$ 135.8	0.7%	\$ 136.0	0.7%
Willows	\$ 2,467.8	\$ 2,383.9	\$ 83.9	3.5%	\$ 53.6	2.2%	\$ 53.3	2.1%
Total	\$ 645,575.9	\$ 600,604.6	\$ 44,971.3	7.5%	\$ 17,158.7	2.7%	\$ 16,284.7	2.5%

2015 GRC	Summary of Revenue Changes from Last Adopted Revenues (with Individual Districts For Information Only*)							
District	Settlement Revenue	Last Adopted Revenue	2017 \$ Increase (000s)	2017 % Increase	2018 \$ Increase (000s)	2018 % Increase	2019 \$ Increase (000s)	2019 % Increase
Antelope Valley*	\$ 3,181.4	\$ 2,448.0	\$ 733.5	30.0%	\$ 57.7	1.8%	\$ 68.1	2.1%
Bayshore*	\$ 81,478.4	\$ 81,287.4	\$ 190.9	0.2%	\$ 2,105.4	2.6%	\$ 1,950.1	2.3%
Bakersfield	\$ 76,671.8	\$ 72,535.1	\$ 4,136.6	5.7%	\$ 3,139.0	4.1%	\$ 3,096.0	3.9%
Bear Gulch	\$ 54,151.0	\$ 50,302.2	\$ 3,848.8	7.7%	\$ 1,359.0	2.5%	\$ 1,317.1	2.4%
Chico	\$ 23,353.6	\$ 21,873.5	\$ 1,480.1	6.8%	\$ 527.2	2.3%	\$ 518.1	2.2%
Dixon	\$ 3,427.0	\$ 3,073.5	\$ 353.5	11.5%	\$ 20.8	0.6%	\$ 20.4	0.6%
Dominguez	\$ 70,456.4	\$ 62,092.8	\$ 8,363.6	13.5%	\$ 851.4	1.2%	\$ 816.5	1.1%
East Los Angeles	\$ 34,359.2	\$ 34,905.3	\$ (546.1)	-1.6%	\$ 1,417.0	4.1%	\$ 1,380.3	3.9%
Hermosa Redondo	\$ 29,712.0	\$ 29,982.1	\$ (270.2)	-0.9%	\$ 285.5	1.0%	\$ 286.0	1.0%
Kern River Valley	\$ 6,717.6	\$ 6,248.6	\$ 469.0	7.5%	\$ 89.6	1.3%	\$ 66.6	1.0%
King City*	\$ 3,586.8	\$ 3,403.1	\$ 183.7	5.4%	\$ 87.3	2.4%	\$ 92.6	2.5%
Livermore	\$ 24,363.3	\$ 23,153.5	\$ 1,209.8	5.2%	\$ 457.9	1.9%	\$ 457.2	1.8%
Los Altos	\$ 35,761.7	\$ 29,273.4	\$ 6,488.3	22.2%	\$ 1,251.7	3.5%	\$ 1,259.2	3.4%
Marysville	\$ 3,953.8	\$ 3,737.8	\$ 216.0	5.8%	\$ 63.7	1.6%	\$ 63.9	1.6%
Oroville	\$ 5,222.6	\$ 4,515.4	\$ 707.2	15.7%	\$ 135.2	2.6%	\$ 135.6	2.5%
Palos Verdes*	\$ 46,922.5	\$ 45,233.3	\$ 1,689.3	3.7%	\$ 921.2	2.0%	\$ 938.8	2.0%
Redwood - Coast Springs*	\$ 542.6	\$ 519.2	\$ 23.5	4.5%	\$ 2.9	0.5%	\$ 2.9	0.5%
Redwood - Lucerne*	\$ 2,544.5	\$ 2,213.1	\$ 331.4	15.0%	\$ 38.4	1.5%	\$ 35.5	1.4%
Redwood - Unified*	\$ 789.5	\$ 802.4	\$ (12.9)	-1.6%	\$ 13.3	1.7%	\$ 17.2	2.1%
Salinas*	\$ 33,734.1	\$ 28,778.2	\$ 4,955.9	17.2%	\$ 1,478.6	4.4%	\$ 1,472.1	4.2%
Selma	\$ 5,631.4	\$ 5,100.2	\$ 531.2	10.4%	\$ 28.0	0.5%	\$ 25.8	0.5%
Stockton	\$ 48,888.2	\$ 41,710.2	\$ 7,178.0	17.2%	\$ 2,180.7	4.5%	\$ 2,120.4	4.2%
Visalia	\$ 29,554.7	\$ 26,865.1	\$ 2,689.6	10.0%	\$ 748.9	2.5%	\$ 756.7	2.5%
Westlake	\$ 18,380.7	\$ 18,167.4	\$ 213.4	1.2%	\$ 135.8	0.7%	\$ 136.0	0.7%
Willows	\$ 2,467.8	\$ 2,383.9	\$ 83.9	3.5%	\$ 53.6	2.2%	\$ 53.3	2.1%
Total	\$ 645,852.7	\$ 600,604.6	\$ 45,248.1	7.5%	\$ 17,449.8	2.7%	\$ 17,086.4	2.6%

2015 GRC	Summary of Revenue Changes from Last Adopted Revenues - Consolidated Regions							
Region	Settlement Revenue	Last Adopted Revenue	2017 \$ Increase (000s)	2017 % Increase	2018 \$ Increase (000s)	2018 % Increase	2019 \$ Increase (000s)	2019 % Increase
Bay Area Region	\$ 85,353.5	\$ 84,822.1	\$ 531.4	0.6%	\$ 2,144.5	2.5%	\$ 1,462.1	1.7%
Los Angeles County Region	\$ 49,525.7	\$ 47,681.3	\$ 1,844.4	3.9%	\$ 952.5	1.9%	\$ 996.7	2.0%
Monterey Region	\$ 37,623.9	\$ 32,181.3	\$ 5,442.7	16.9%	\$ 1,316.7	3.5%	\$ 1,316.7	3.4%
Total	\$ 87,149.6	\$ 79,862.5	\$ 7,287.1	9.1%	\$ 2,269.2	2.6%	\$ 2,313.4	2.6%

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

California Water Service Company (Total Company)

Test Year 2017

(With Consolidated Regions)

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 586,009.6	\$ 587,476.9	\$ 622,073.3
Operating expenses:			
Operation & Maintenance	\$ 281,104.1	\$ 280,340.7	\$ 301,388.3
Administrative & General	\$ 31,526.2	\$ 22,715.2	\$ 28,652.5
Payroll	\$ 45,907.3	\$ 45,324.8	\$ 46,085.3
G. O. Prorated Exp.	\$ 81,906.7	\$ 69,453.2	\$ 76,451.3
Dep'n & Amortization	\$ 67,790.8	\$ 59,779.9	\$ 61,947.8
Taxes other than income	\$ 19,508.9	\$ 17,596.4	\$ 19,118.5
State Corp. Franchise Tax	\$ (2,067.6)	\$ 6,588.4	\$ 3,007.4
Federal Income Tax	\$ 10,627.3	\$ 21,034.8	\$ 20,450.3
Total operating exp.	\$ 536,303.8	\$ 522,833.5	\$ 557,101.2
Net operating revenue	\$ 49,705.9	\$ 64,643.4	\$ 64,972.0
Rate base	\$ 1,248,245.0	\$ 871,728.4	\$ 996,416.0
Return on rate base	3.98%	7.42%	6.52%

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

California Water Service Company (Total Company)

Test Year 2017

(With Consolidated Regions)

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 669,439.8	\$ 594,963.1	\$ 645,575.9
Operating expenses:			
Operation & Maintenance	\$ 281,312.0	\$ 280,349.1	\$ 301,463.3
Administrative & General	\$ 31,526.2	\$ 22,715.2	\$ 28,652.5
Payroll	\$ 45,907.3	\$ 45,324.8	\$ 46,085.3
G. O. Prorated Exp.	\$ 82,576.4	\$ 69,453.2	\$ 76,451.3
Dep'n & Amortization	\$ 67,790.8	\$ 59,779.9	\$ 61,947.8
Taxes other than income	\$ 20,228.4	\$ 17,681.4	\$ 19,340.7
State Corp. Franchise Tax	\$ 5,227.8	\$ 7,241.9	\$ 5,083.0
Federal Income Tax	\$ 35,760.0	\$ 23,172.1	\$ 27,436.2
Total operating exp.	\$ 570,329.0	\$ 525,717.7	\$ 566,460.0
Net operating revenue	\$ 99,110.7	\$ 69,245.3	\$ 79,115.9
Rate base	\$ 1,248,245.0	\$ 871,728.4	\$ 996,416.0
Return on rate base	7.94%	7.94%	7.94%

Attachment 1

SECTION B

SUMMARY OF EARNINGS COMPARISON TABLES

INDIVIDUAL DISTRICTS

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Antelope Valley District

Test Year 2017

(Now consolidated into LA County Region - see Section C of this attachment)

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 2,486.3	\$ 2,488.3	\$ 2,695.8
Operating expenses:			
Operation & Maintenance	\$ 600.8	\$ 565.5	\$ 587.7
Administrative & General	\$ 281.1	\$ 207.6	\$ 255.2
Payroll	\$ 322.9	\$ 301.3	\$ 311.1
G. O. Prorated Exp.	\$ 305.7	\$ 238.7	\$ 382.6
Depreciation	\$ 511.3	\$ 480.9	\$ 500.7
Taxes other than income	\$ 154.8	\$ 146.4	\$ 150.8
State Corp. Franchise Tax	\$ 2.0	\$ 43.9	\$ 23.0
Federal Income Tax	\$ (2.6)	\$ 85.9	\$ 74.7
Total operating exp.	\$ 2,175.9	\$ 2,070.1	\$ 2,286.0
Net operating revenue	\$ 310.4	\$ 418.2	\$ 409.8
Rate base	\$ 10,972.2	\$ 8,025.5	\$ 8,884.4
Return on rate base	2.83%	5.21%	4.61%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Antelope Valley District

Test Year 2017

(Now consolidated into LA County Region - see Section C of this attachment)

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 3,407.8	\$ 2,848.6	\$ 3,181.4
Operating expenses:			
Operation & Maintenance	\$ 607.7	\$ 568.3	\$ 591.3
Administrative & General	\$ 281.1	\$ 207.6	\$ 255.2
Payroll	\$ 322.9	\$ 301.3	\$ 311.1
G. O. Prorated Exp.	\$ 305.7	\$ 238.7	\$ 382.6
Depreciation	\$ 511.3	\$ 480.9	\$ 500.7
Taxes other than income	\$ 159.9	\$ 148.4	\$ 153.5
State Corp. Franchise Tax	\$ 82.4	\$ 75.3	\$ 65.4
Federal Income Tax	\$ 265.6	\$ 190.7	\$ 216.1
Total operating exp.	\$ 2,536.5	\$ 2,211.1	\$ 2,475.9
Net operating revenue	\$ 871.3	\$ 637.5	\$ 705.5
Rate base	\$ 10,972.2	\$ 8,025.5	\$ 8,884.4
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Bakersfield District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 73,421.7	\$ 73,014.1	\$ 75,142.1
Operating expenses:			
Operation & Maintenance	\$ 26,545.9	\$ 25,547.0	\$ 26,927.6
Administrative & General	\$ 3,231.6	\$ 1,994.6	\$ 2,919.2
Payroll	\$ 5,801.4	\$ 5,737.0	\$ 6,107.1
G. O. Prorated Exp.	\$ 12,641.3	\$ 10,707.8	\$ 11,738.0
Depreciation	\$ 10,529.2	\$ 9,677.2	\$ 10,104.1
Taxes other than income	\$ 2,968.5	\$ 2,787.3	\$ 2,922.2
State Corp. Franchise Tax	\$ 512.2	\$ 1,383.7	\$ 834.3
Federal Income Tax	\$ 2,156.3	\$ 3,980.8	\$ 3,325.2
Total operating exp.	\$ 64,386.4	\$ 61,815.4	\$ 64,877.8
Net operating revenue	\$ 9,035.3	\$ 11,198.7	\$ 10,264.3
Rate base	\$ 162,459.8	\$ 116,422.2	\$ 141,269.9
Return on rate base	5.56%	9.62%	7.27%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Bakersfield District
Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 79,845.9	\$ 69,526.4	\$ 76,671.8
Operating expenses:			
Operation & Maintenance	\$ 26,586.5	\$ 25,524.9	\$ 26,937.3
Administrative & General	\$ 3,231.6	\$ 1,994.6	\$ 2,919.2
Payroll	\$ 5,801.4	\$ 5,737.0	\$ 6,107.1
G. O. Prorated Exp.	\$ 12,641.3	\$ 10,707.8	\$ 11,738.0
Depreciation	\$ 10,529.2	\$ 9,677.2	\$ 10,104.1
Taxes other than income	\$ 3,053.9	\$ 2,741.0	\$ 2,942.5
State Corp. Franchise Tax	\$ 1,069.0	\$ 1,081.4	\$ 966.8
Federal Income Tax	\$ 4,033.7	\$ 2,814.5	\$ 3,739.9
Total operating exp.	\$ 66,946.6	\$ 60,278.4	\$ 65,454.9
Net operating revenue	\$ 12,899.3	\$ 9,248.0	\$ 11,216.8
Rate base	\$ 162,459.8	\$ 116,422.2	\$ 141,269.9
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Bayshore District

Test Year 2017

(Now consolidated into Bay Area Region - see Section C of this attachment)

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 73,976.1	\$ 73,432.6	\$ 78,048.9
Operating expenses:			
Operation & Maintenance	\$ 47,568.0	\$ 46,919.3	\$ 50,157.3
Administrative & General	\$ 2,150.1	\$ 1,544.4	\$ 1,964.8
Payroll	\$ 3,311.9	\$ 3,258.3	\$ 3,306.9
G. O. Prorated Exp.	\$ 8,238.8	\$ 6,978.5	\$ 7,650.0
Depreciation	\$ 6,931.6	\$ 6,224.1	\$ 6,085.4
Taxes other than income	\$ 1,314.9	\$ 1,164.6	\$ 1,235.6
State Corp. Franchise Tax	\$ (7.2)	\$ 486.2	\$ 262.4
Federal Income Tax	\$ 613.5	\$ 1,673.6	\$ 1,861.7
Total operating exp.	\$ 70,121.6	\$ 68,249.0	\$ 72,524.3
Net operating revenue	\$ 3,854.5	\$ 5,183.6	\$ 5,524.6
Rate base	\$ 117,415.8	\$ 90,633.7	\$ 95,165.4
Return on rate base	3.28%	5.72%	5.81%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Bayshore District

Test Year 2017

(Now consolidated into Bay Area Region - see Section C of this attachment)

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 83,210.7	\$ 76,834.9	\$ 81,478.4
Operating expenses:			
Operation & Maintenance	\$ 47,575.5	\$ 46,921.3	\$ 50,160.1
Administrative & General	\$ 2,150.1	\$ 1,544.4	\$ 1,964.8
Payroll	\$ 3,311.9	\$ 3,258.3	\$ 3,306.9
G. O. Prorated Exp.	\$ 8,238.8	\$ 6,978.5	\$ 7,650.0
Depreciation	\$ 6,931.6	\$ 6,224.1	\$ 6,085.4
Taxes other than income	\$ 1,314.9	\$ 1,164.6	\$ 1,235.6
State Corp. Franchise Tax	\$ 808.5	\$ 786.8	\$ 565.3
Federal Income Tax	\$ 3,556.5	\$ 2,757.6	\$ 2,954.0
Total operating exp.	\$ 73,887.8	\$ 69,635.4	\$ 73,922.2
Net operating revenue	\$ 9,322.8	\$ 7,199.5	\$ 7,556.1
Rate base	\$ 117,415.8	\$ 90,633.7	\$ 95,165.4
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Bear Gulch District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 49,244.4	\$ 48,994.6	\$ 52,642.0
Operating expenses:			
Operation & Maintenance	\$ 28,407.2	\$ 28,029.3	\$ 30,319.0
Administrative & General	\$ 1,894.5	\$ 1,459.6	\$ 1,774.3
Payroll	\$ 2,375.5	\$ 2,353.0	\$ 2,373.6
G. O. Prorated Exp.	\$ 5,020.5	\$ 4,252.5	\$ 4,661.7
Depreciation	\$ 4,712.5	\$ 4,147.5	\$ 4,325.1
Taxes other than income	\$ 1,558.6	\$ 1,411.2	\$ 1,542.1
State Corp. Franchise Tax	\$ (51.0)	\$ 547.2	\$ 324.1
Federal Income Tax	\$ 954.8	\$ 1,758.7	\$ 1,813.2
Total operating exp.	\$ 44,872.6	\$ 43,958.9	\$ 47,133.1
Net operating revenue	\$ 4,371.9	\$ 5,035.7	\$ 5,508.9
Rate base	\$ 97,851.9	\$ 67,250.2	\$ 80,585.2
Return on rate base	4.47%	7.49%	6.84%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Bear Gulch District
Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 55,029.6	\$ 49,509.2	\$ 54,151.0
Operating expenses:			
Operation & Maintenance	\$ 28,411.8	\$ 28,029.7	\$ 30,320.2
Administrative & General	\$ 1,894.5	\$ 1,459.6	\$ 1,774.3
Payroll	\$ 2,375.5	\$ 2,353.0	\$ 2,373.6
G. O. Prorated Exp.	\$ 5,020.5	\$ 4,252.5	\$ 4,661.7
Depreciation	\$ 4,712.5	\$ 4,147.5	\$ 4,325.1
Taxes other than income	\$ 1,613.0	\$ 1,416.0	\$ 1,556.3
State Corp. Franchise Tax	\$ 455.2	\$ 592.2	\$ 456.1
Federal Income Tax	\$ 2,777.3	\$ 1,916.7	\$ 2,285.2
Total operating exp.	\$ 47,260.2	\$ 44,167.2	\$ 47,752.5
Net operating revenue	\$ 7,769.4	\$ 5,342.0	\$ 6,398.5
Rate base	\$ 97,851.9	\$ 67,250.2	\$ 80,585.2
Return on rate base	7.94%	7.94%	7.94%

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SUMMARY OF EARNINGS COMPARISON TABLE

Chico District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 23,065.9	\$ 22,966.7	\$ 24,765.4
Operating expenses:			
Operation & Maintenance	\$ 4,034.0	\$ 3,763.7	\$ 3,784.1
Administrative & General	\$ 1,959.5	\$ 1,435.6	\$ 1,819.8
Payroll	\$ 3,038.6	\$ 2,987.0	\$ 2,996.7
G. O. Prorated Exp.	\$ 4,823.2	\$ 4,085.3	\$ 4,478.5
Depreciation	\$ 3,911.3	\$ 3,789.7	\$ 3,801.2
Taxes other than income	\$ 979.6	\$ 867.4	\$ 924.0
State Corp. Franchise Tax	\$ (2.1)	\$ 428.4	\$ 413.9
Federal Income Tax	\$ 920.7	\$ 1,441.4	\$ 1,692.0
Total operating exp.	\$ 19,664.7	\$ 18,798.5	\$ 19,910.2
Net operating revenue	\$ 3,401.2	\$ 4,168.2	\$ 4,855.2
Rate base	\$ 64,530.8	\$ 44,938.6	\$ 50,122.6
Return on rate base	5.27%	9.28%	9.69%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Chico District

Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 25,843.8	\$ 22,001.7	\$ 23,353.6
Operating expenses:			
Operation & Maintenance	\$ 4,039.2	\$ 3,762.0	\$ 3,781.6
Administrative & General	\$ 1,959.5	\$ 1,435.6	\$ 1,819.8
Payroll	\$ 3,038.6	\$ 2,987.0	\$ 2,996.7
G. O. Prorated Exp.	\$ 4,823.2	\$ 4,085.3	\$ 4,478.5
Depreciation	\$ 3,911.3	\$ 3,789.7	\$ 3,801.2
Taxes other than income	\$ 979.6	\$ 867.4	\$ 924.0
State Corp. Franchise Tax	\$ 243.0	\$ 343.2	\$ 289.3
Federal Income Tax	\$ 1,725.7	\$ 1,161.8	\$ 1,282.8
Total operating exp.	\$ 20,720.1	\$ 18,432.0	\$ 19,373.9
Net operating revenue	\$ 5,123.7	\$ 3,569.7	\$ 3,979.7
Rate base	\$ 64,530.8	\$ 44,938.6	\$ 50,122.6
Return on rate base	7.94%	7.94%	7.94%

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SUMMARY OF EARNINGS COMPARISON TABLE

Dixon District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 3,030.2	\$ 2,989.5	\$ 3,256.2
Operating expenses:			
Operation & Maintenance	\$ 602.4	\$ 441.3	\$ 468.1
Administrative & General	\$ 334.4	\$ 268.5	\$ 316.5
Payroll	\$ 322.9	\$ 312.1	\$ 321.8
G. O. Prorated Exp.	\$ 506.5	\$ 428.9	\$ 470.1
Depreciation	\$ 447.7	\$ 434.3	\$ 447.4
Taxes other than income	\$ 182.7	\$ 179.1	\$ 185.8
State Corp. Franchise Tax	\$ 12.7	\$ 52.6	\$ 47.0
Federal Income Tax	\$ 116.7	\$ 193.0	\$ 240.3
Total operating exp.	\$ 2,526.1	\$ 2,309.8	\$ 2,497.1
Net operating revenue	\$ 504.2	\$ 679.7	\$ 759.1
Rate base	\$ 12,795.4	\$ 10,408.3	\$ 10,893.4
Return on rate base	3.94%	6.53%	6.97%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Dixon District

Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 3,857.0	\$ 3,227.3	\$ 3,427.0
Operating expenses:			
Operation & Maintenance	\$ 605.3	\$ 442.1	\$ 468.7
Administrative & General	\$ 334.4	\$ 268.5	\$ 316.5
Payroll	\$ 322.9	\$ 312.1	\$ 321.8
G. O. Prorated Exp.	\$ 506.5	\$ 428.9	\$ 470.1
Depreciation	\$ 447.7	\$ 434.3	\$ 447.4
Taxes other than income	\$ 182.7	\$ 179.1	\$ 185.8
State Corp. Franchise Tax	\$ 85.6	\$ 73.6	\$ 62.0
Federal Income Tax	\$ 355.9	\$ 261.9	\$ 289.7
Total operating exp.	\$ 2,841.0	\$ 2,400.5	\$ 2,562.1
Net operating revenue	\$ 1,016.0	\$ 826.8	\$ 864.8
Rate base	\$ 12,795.4	\$ 10,408.3	\$ 10,893.4
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

Dominguez So. Bay District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 62,109.2	\$ 67,877.2	\$ 65,120.1
Operating expenses:			
Operation & Maintenance	\$ 43,053.7	\$ 48,250.9	\$ 47,367.2
Administrative & General	\$ 3,168.2	\$ 2,497.2	\$ 3,009.9
Payroll	\$ 3,489.4	\$ 3,468.2	\$ 3,487.5
G. O. Prorated Exp.	\$ 4,773.9	\$ 3,601.6	\$ 3,963.1
Depreciation	\$ 5,072.5	\$ 2,990.7	\$ 3,035.6
Taxes other than income	\$ 1,117.9	\$ 739.7	\$ 844.5
State Corp. Franchise Tax	\$ (249.1)	\$ 428.5	\$ (13.8)
Federal Income Tax	\$ (503.7)	\$ 1,289.1	\$ 383.4
Total operating exp.	\$ 59,922.8	\$ 63,265.9	\$ 62,077.3
Net operating revenue	\$ 2,186.3	\$ 4,611.3	\$ 3,042.8
Rate base	\$ 117,297.8	\$ 67,173.2	\$ 78,621.6
Return on rate base	1.86%	6.86%	3.87%

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

Dominguez So. Bay District

Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 73,901.5	\$ 69,238.1	\$ 70,456.4
Operating expenses:			
Operation & Maintenance	\$ 43,053.8	\$ 48,252.3	\$ 47,377.0
Administrative & General	\$ 3,168.2	\$ 2,497.2	\$ 3,009.9
Payroll	\$ 3,489.4	\$ 3,468.2	\$ 3,487.5
G. O. Prorated Exp.	\$ 4,773.9	\$ 3,601.6	\$ 3,963.1
Depreciation	\$ 5,072.5	\$ 2,990.7	\$ 3,035.6
Taxes other than income	\$ 1,126.8	\$ 740.8	\$ 848.5
State Corp. Franchise Tax	\$ 792.6	\$ 548.6	\$ 456.7
Federal Income Tax	\$ 3,111.0	\$ 1,802.9	\$ 2,035.6
Total operating exp.	\$ 64,588.1	\$ 63,902.3	\$ 64,213.8
Net operating revenue	\$ 9,313.4	\$ 5,335.8	\$ 6,242.6
Rate base	\$ 117,297.8	\$ 67,173.2	\$ 78,621.6
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

East Los Angeles District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 33,893.0	\$ 33,612.5	\$ 36,031.9
Operating expenses:			
Operation & Maintenance	\$ 13,340.4	\$ 12,332.2	\$ 12,457.1
Administrative & General	\$ 1,863.6	\$ 1,344.1	\$ 1,763.5
Payroll	\$ 3,429.1	\$ 3,246.9	\$ 3,276.1
G. O. Prorated Exp.	\$ 5,183.6	\$ 4,390.7	\$ 4,813.2
Depreciation	\$ 3,091.7	\$ 2,675.7	\$ 2,880.9
Taxes other than income	\$ 1,594.8	\$ 1,422.3	\$ 1,596.0
State Corp. Franchise Tax	\$ (67.6)	\$ 549.3	\$ 297.2
Federal Income Tax	\$ 1,226.5	\$ 2,097.7	\$ 2,502.3
Total operating exp.	\$ 29,662.2	\$ 28,058.9	\$ 29,586.3
Net operating revenue	\$ 4,230.8	\$ 5,553.6	\$ 6,445.6
Rate base	\$ 83,019.6	\$ 58,197.4	\$ 68,532.6
Return on rate base	5.10%	9.54%	9.41%

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

East Los Angeles District

Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 37,818.3	\$ 32,062.9	\$ 34,359.2
Operating expenses:			
Operation & Maintenance	\$ 13,340.4	\$ 12,329.3	\$ 12,453.8
Administrative & General	\$ 1,863.6	\$ 1,344.1	\$ 1,763.5
Payroll	\$ 3,429.1	\$ 3,246.9	\$ 3,276.1
G. O. Prorated Exp.	\$ 5,183.6	\$ 4,390.7	\$ 4,813.2
Depreciation	\$ 3,091.7	\$ 2,675.7	\$ 2,880.9
Taxes other than income	\$ 1,653.3	\$ 1,399.2	\$ 1,571.1
State Corp. Franchise Tax	\$ 274.2	\$ 414.7	\$ 151.9
Federal Income Tax	\$ 2,390.5	\$ 1,639.5	\$ 2,007.2
Total operating exp.	\$ 31,226.6	\$ 27,440.1	\$ 28,917.7
Net operating revenue	\$ 6,591.8	\$ 4,622.8	\$ 5,441.5
Rate base	\$ 83,019.6	\$ 58,197.4	\$ 68,532.6
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Hermosa Redondo District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 27,948.9	\$ 28,035.6	\$ 29,026.5
Operating expenses:			
Operation & Maintenance	\$ 14,267.7	\$ 14,091.2	\$ 14,769.7
Administrative & General	\$ 1,691.8	\$ 1,041.0	\$ 1,349.7
Payroll	\$ 2,157.9	\$ 2,032.4	\$ 2,047.9
G. O. Prorated Exp.	\$ 4,222.2	\$ 3,576.5	\$ 3,920.6
Depreciation	\$ 2,874.7	\$ 2,668.7	\$ 2,750.2
Taxes other than income	\$ 566.7	\$ 518.4	\$ 556.4
State Corp. Franchise Tax	\$ (333.9)	\$ 388.9	\$ 246.4
Federal Income Tax	\$ 388.0	\$ 912.9	\$ 776.4
Total operating exp.	\$ 25,835.1	\$ 25,230.0	\$ 26,417.5
Net operating revenue	\$ 2,113.8	\$ 2,805.6	\$ 2,609.1
Rate base	\$ 48,036.5	\$ 33,277.6	\$ 38,012.3
Return on rate base	4.40%	8.43%	6.86%

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

Hermosa Redondo District

Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 30,815.3	\$ 27,764.0	\$ 29,712.0
Operating expenses:			
Operation & Maintenance	\$ 14,270.0	\$ 14,091.0	\$ 14,770.2
Administrative & General	\$ 1,691.8	\$ 1,041.0	\$ 1,349.7
Payroll	\$ 2,157.9	\$ 2,032.4	\$ 2,047.9
G. O. Prorated Exp.	\$ 4,222.2	\$ 3,576.5	\$ 3,920.6
Depreciation	\$ 2,874.7	\$ 2,668.7	\$ 2,750.2
Taxes other than income	\$ 567.8	\$ 518.3	\$ 556.7
State Corp. Franchise Tax	\$ (78.6)	\$ 364.9	\$ 306.9
Federal Income Tax	\$ 1,295.3	\$ 827.7	\$ 991.5
Total operating exp.	\$ 27,001.2	\$ 25,120.5	\$ 26,693.8
Net operating revenue	\$ 3,814.1	\$ 2,643.5	\$ 3,018.2
Rate base	\$ 48,036.5	\$ 33,277.6	\$ 38,012.3
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

Kern River Valley District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 6,228.8	\$ 6,183.9	\$ 6,450.9
Operating expenses:			
Operation & Maintenance	\$ 1,345.9	\$ 1,335.5	\$ 1,340.0
Administrative & General	\$ 519.5	\$ 387.5	\$ 484.0
Payroll	\$ 816.4	\$ 805.6	\$ 815.4
G. O. Prorated Exp.	\$ 824.6	\$ 668.3	\$ 912.8
Depreciation	\$ 957.9	\$ 848.9	\$ 948.3
Taxes other than income	\$ 316.1	\$ 287.9	\$ 300.7
State Corp. Franchise Tax	\$ 54.0	\$ 137.3	\$ 81.7
Federal Income Tax	\$ 256.8	\$ 394.5	\$ 317.4
Total operating exp.	\$ 5,091.2	\$ 4,865.5	\$ 5,200.4
Net operating revenue	\$ 1,137.5	\$ 1,318.4	\$ 1,250.4
Rate base	\$ 19,249.3	\$ 15,127.8	\$ 17,777.6
Return on rate base	5.91%	8.72%	7.03%

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

Kern River Valley District

Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 6,876.3	\$ 5,990.5	\$ 6,717.6
Operating expenses:			
Operation & Maintenance	\$ 1,350.5	\$ 1,334.1	\$ 1,341.8
Administrative & General	\$ 519.5	\$ 387.5	\$ 484.0
Payroll	\$ 816.4	\$ 805.6	\$ 815.4
G. O. Prorated Exp.	\$ 824.6	\$ 668.3	\$ 912.8
Depreciation	\$ 957.9	\$ 848.9	\$ 948.3
Taxes other than income	\$ 320.7	\$ 286.5	\$ 302.6
State Corp. Franchise Tax	\$ 110.4	\$ 120.4	\$ 104.9
Federal Income Tax	\$ 447.9	\$ 337.4	\$ 396.1
Total operating exp.	\$ 5,347.9	\$ 4,788.7	\$ 5,306.0
Net operating revenue	\$ 1,528.4	\$ 1,201.8	\$ 1,411.5
Rate base	\$ 19,249.3	\$ 15,127.8	\$ 17,777.6
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

King City District

Test Year 2017

(Now consolidated into Monterey Region - see Section C of this attachment)

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 3,044.8	\$ 3,024.9	\$ 3,217.6
Operating expenses:			
Operation & Maintenance	\$ 482.5	\$ 426.1	\$ 435.5
Administrative & General	\$ 359.9	\$ 254.2	\$ 305.2
Payroll	\$ 404.1	\$ 393.5	\$ 403.2
G. O. Prorated Exp.	\$ 566.6	\$ 479.8	\$ 525.9
Depreciation	\$ 618.3	\$ 571.1	\$ 573.2
Taxes other than income	\$ 209.5	\$ 196.9	\$ 209.4
State Corp. Franchise Tax	\$ (121.5)	\$ (24.0)	\$ 24.9
Federal Income Tax	\$ 100.3	\$ 165.3	\$ 145.7
Total operating exp.	\$ 2,619.7	\$ 2,462.9	\$ 2,623.1
Net operating revenue	\$ 425.1	\$ 562.0	\$ 594.6
Rate base	\$ 13,076.1	\$ 10,020.2	\$ 10,335.5
Return on rate base	3.25%	5.61%	5.75%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

King City District

Test Year 2017

(Now consolidated into Monterey Region - see Section C of this attachment)

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 4,046.6	\$ 3,407.3	\$ 3,586.8
Operating expenses:			
Operation & Maintenance	\$ 486.5	\$ 427.6	\$ 436.9
Administrative & General	\$ 359.9	\$ 254.2	\$ 305.2
Payroll	\$ 404.1	\$ 393.5	\$ 403.2
G. O. Prorated Exp.	\$ 566.6	\$ 479.8	\$ 525.9
Depreciation	\$ 618.3	\$ 571.1	\$ 573.2
Taxes other than income	\$ 220.4	\$ 201.0	\$ 213.4
State Corp. Franchise Tax	\$ (34.2)	\$ 9.2	\$ 57.1
Federal Income Tax	\$ 386.9	\$ 274.7	\$ 251.3
Total operating exp.	\$ 3,008.4	\$ 2,611.3	\$ 2,766.2
Net operating revenue	\$ 1,038.2	\$ 796.0	\$ 820.6
Rate base	\$ 13,076.1	\$ 10,020.2	\$ 10,335.5
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Livermore District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 21,351.8	\$ 21,371.8	\$ 23,332.3
Operating expenses:			
Operation & Maintenance	\$ 10,503.8	\$ 10,548.3	\$ 13,469.3
Administrative & General	\$ 804.5	\$ 557.2	\$ 732.2
Payroll	\$ 1,233.1	\$ 1,222.4	\$ 1,232.1
G. O. Prorated Exp.	\$ 2,754.9	\$ 2,333.4	\$ 2,558.0
Depreciation	\$ 2,469.5	\$ 2,222.8	\$ 2,327.5
Taxes other than income	\$ 635.9	\$ 556.7	\$ 626.7
State Corp. Franchise Tax	\$ 11.4	\$ 274.1	\$ 66.9
Federal Income Tax	\$ 736.8	\$ 1,104.1	\$ 597.2
Total operating exp.	\$ 19,150.0	\$ 18,819.0	\$ 21,610.0
Net operating revenue	\$ 2,201.9	\$ 2,552.8	\$ 1,722.3
Rate base	\$ 36,460.0	\$ 23,687.1	\$ 29,322.7
Return on rate base	6.04%	10.78%	5.87%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Livermore District
Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 22,531.6	\$ 20,226.0	\$ 24,363.3
Operating expenses:			
Operation & Maintenance	\$ 10,505.3	\$ 10,546.9	\$ 13,470.6
Administrative & General	\$ 804.5	\$ 557.2	\$ 732.2
Payroll	\$ 1,233.1	\$ 1,222.4	\$ 1,232.1
G. O. Prorated Exp.	\$ 2,754.9	\$ 2,333.4	\$ 2,558.0
Depreciation	\$ 2,469.5	\$ 2,222.8	\$ 2,327.5
Taxes other than income	\$ 646.3	\$ 546.7	\$ 635.8
State Corp. Franchise Tax	\$ 114.7	\$ 173.8	\$ 157.2
Federal Income Tax	\$ 1,108.4	\$ 741.2	\$ 921.8
Total operating exp.	\$ 19,636.6	\$ 18,344.4	\$ 22,035.1
Net operating revenue	\$ 2,894.9	\$ 1,881.6	\$ 2,328.2
Rate base	\$ 36,460.0	\$ 23,687.1	\$ 29,322.7
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Los Altos District

Test Year 2017

Present Rates

Item	Utility		ORA		Settlement
	Estimate		Estimate		
(Thousands of \$)					
Operating revenues	\$	30,985.1	\$	30,814.1	\$ 34,793.6
Operating expenses:					
Operation & Maintenance	\$	17,245.0	\$	17,103.3	\$ 19,755.3
Administrative & General	\$	1,336.0	\$	979.4	\$ 1,231.4
Payroll	\$	1,805.1	\$	1,783.6	\$ 1,803.1
G. O. Prorated Exp.	\$	3,673.1	\$	3,111.5	\$ 3,410.6
Depreciation	\$	3,018.7	\$	2,842.6	\$ 2,922.3
Taxes other than income	\$	1,016.0	\$	980.3	\$ 1,169.4
State Corp. Franchise Tax	\$	(92.6)	\$	233.3	\$ 155.7
Federal Income Tax	\$	362.5	\$	917.6	\$ 1,061.6
Total operating exp.	\$	28,363.7	\$	27,951.6	\$ 31,509.5
Net operating revenue	\$	2,621.4	\$	2,862.5	\$ 3,284.1
Rate base	\$	52,772.1	\$	42,752.7	\$ 48,627.2
Return on rate base		4.97%		6.70%	6.75%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Los Altos District
Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 33,624.7	\$ 31,709.7	\$ 35,761.7
Operating expenses:			
Operation & Maintenance	\$ 17,245.8	\$ 17,103.6	\$ 19,755.5
Administrative & General	\$ 1,336.0	\$ 979.4	\$ 1,231.4
Payroll	\$ 1,805.1	\$ 1,783.6	\$ 1,803.1
G. O. Prorated Exp.	\$ 3,673.1	\$ 3,111.5	\$ 3,410.6
Depreciation	\$ 3,018.7	\$ 2,842.6	\$ 2,922.3
Taxes other than income	\$ 1,054.6	\$ 993.4	\$ 1,183.6
State Corp. Franchise Tax	\$ 137.2	\$ 311.3	\$ 240.1
Federal Income Tax	\$ 1,164.1	\$ 1,188.3	\$ 1,354.2
Total operating exp.	\$ 29,434.6	\$ 28,313.7	\$ 31,900.7
Net operating revenue	\$ 4,190.1	\$ 3,396.0	\$ 3,861.0
Rate base	\$ 52,772.1	\$ 42,752.7	\$ 48,627.2
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Marysville District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 3,415.4	\$ 3,287.1	\$ 3,564.4
Operating expenses:			
Operation & Maintenance	\$ 525.7	\$ 501.8	\$ 523.1
Administrative & General	\$ 330.5	\$ 285.6	\$ 356.4
Payroll	\$ 563.3	\$ 552.5	\$ 562.2
G. O. Prorated Exp.	\$ 755.2	\$ 639.8	\$ 701.3
Depreciation	\$ 532.8	\$ 523.5	\$ 519.4
Taxes other than income	\$ 163.9	\$ 150.9	\$ 150.9
State Corp. Franchise Tax	\$ 24.0	\$ 47.5	\$ 19.8
Federal Income Tax	\$ 66.6	\$ 107.3	\$ 164.9
Total operating exp.	\$ 2,962.0	\$ 2,808.9	\$ 2,998.1
Net operating revenue	\$ 453.4	\$ 478.2	\$ 566.3
Rate base	\$ 12,052.6	\$ 9,913.7	\$ 10,165.3
Return on rate base	3.76%	4.82%	5.57%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Marysville District

Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 4,229.7	\$ 3,787.3	\$ 3,953.8
Operating expenses:			
Operation & Maintenance	\$ 528.4	\$ 503.1	\$ 524.1
Administrative & General	\$ 330.5	\$ 285.6	\$ 356.4
Payroll	\$ 563.3	\$ 552.5	\$ 562.2
G. O. Prorated Exp.	\$ 755.2	\$ 639.8	\$ 701.3
Depreciation	\$ 532.8	\$ 523.5	\$ 519.4
Taxes other than income	\$ 164.9	\$ 151.9	\$ 151.9
State Corp. Franchise Tax	\$ 95.6	\$ 91.5	\$ 54.0
Federal Income Tax	\$ 301.9	\$ 251.9	\$ 277.4
Total operating exp.	\$ 3,272.7	\$ 2,999.8	\$ 3,146.7
Net operating revenue	\$ 957.0	\$ 787.5	\$ 807.1
Rate base	\$ 12,052.6	\$ 9,913.7	\$ 10,165.3
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Oroville District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 4,904.6	\$ 4,803.1	\$ 5,747.4
Operating expenses:			
Operation & Maintenance	\$ 950.8	\$ 936.7	\$ 954.9
Administrative & General	\$ 563.3	\$ 421.7	\$ 511.5
Payroll	\$ 807.4	\$ 796.0	\$ 805.7
G. O. Prorated Exp.	\$ 901.1	\$ 763.2	\$ 836.7
Depreciation	\$ 710.6	\$ 652.4	\$ 690.7
Taxes other than income	\$ 144.4	\$ 144.4	\$ 170.1
State Corp. Franchise Tax	\$ 5.4	\$ 44.5	\$ 94.2
Federal Income Tax	\$ 219.7	\$ 306.2	\$ 506.4
Total operating exp.	\$ 4,302.8	\$ 4,065.1	\$ 4,570.3
Net operating revenue	\$ 601.8	\$ 738.0	\$ 1,177.1
Rate base	\$ 11,187.4	\$ 8,648.3	\$ 10,822.9
Return on rate base	5.38%	8.53%	10.88%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Oroville District
Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 5,383.0	\$ 4,718.9	\$ 5,222.6
Operating expenses:			
Operation & Maintenance	\$ 953.3	\$ 936.3	\$ 952.3
Administrative & General	\$ 563.3	\$ 421.7	\$ 511.5
Payroll	\$ 807.4	\$ 796.0	\$ 805.7
G. O. Prorated Exp.	\$ 901.1	\$ 763.2	\$ 836.7
Depreciation	\$ 710.6	\$ 652.4	\$ 690.7
Taxes other than income	\$ 159.7	\$ 144.4	\$ 170.1
State Corp. Franchise Tax	\$ 46.1	\$ 37.1	\$ 48.0
Federal Income Tax	\$ 353.2	\$ 280.8	\$ 348.3
Total operating exp.	\$ 4,494.8	\$ 4,031.9	\$ 4,363.3
Net operating revenue	\$ 888.3	\$ 687.0	\$ 859.3
Rate base	\$ 11,187.4	\$ 8,648.3	\$ 10,822.9
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Palos Verdes District

Test Year 2017

(Now consolidated into LA County Region - see Section C of this attachment)

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 42,808.0	\$ 42,778.2	\$ 44,899.5
Operating expenses:			
Operation & Maintenance	\$ 29,698.9	\$ 29,468.2	\$ 30,537.9
Administrative & General	\$ 1,827.0	\$ 1,251.9	\$ 1,509.1
Payroll	\$ 2,328.1	\$ 2,297.2	\$ 2,311.2
G. O. Prorated Exp.	\$ 5,209.2	\$ 4,412.5	\$ 4,837.1
Depreciation	\$ 2,719.9	\$ 2,378.2	\$ 2,425.5
Taxes other than income	\$ 1,105.4	\$ 978.2	\$ 1,047.7
State Corp. Franchise Tax	\$ (368.1)	\$ 172.9	\$ (11.1)
Federal Income Tax	\$ (521.3)	\$ 264.8	\$ 374.2
Total operating exp.	\$ 41,999.1	\$ 41,223.9	\$ 43,031.7
Net operating revenue	\$ 809.0	\$ 1,554.3	\$ 1,867.8
Rate base	\$ 58,233.6	\$ 32,530.3	\$ 38,450.3
Return on rate base	1.39%	4.78%	4.86%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Palos Verdes District

Test Year 2017

(Now consolidated into LA County Region - see Section C of this attachment)

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 49,408.3	\$ 44,536.0	\$ 46,922.5
Operating expenses:			
Operation & Maintenance	\$ 29,703.3	\$ 29,469.4	\$ 30,539.3
Administrative & General	\$ 1,827.0	\$ 1,251.9	\$ 1,509.1
Payroll	\$ 2,328.1	\$ 2,297.2	\$ 2,311.2
G. O. Prorated Exp.	\$ 5,209.2	\$ 4,412.5	\$ 4,837.1
Depreciation	\$ 2,719.9	\$ 2,378.2	\$ 2,425.5
Taxes other than income	\$ 1,176.3	\$ 997.1	\$ 1,069.4
State Corp. Franchise Tax	\$ 208.7	\$ 326.5	\$ 165.7
Federal Income Tax	\$ 1,612.0	\$ 819.3	\$ 1,012.3
Total operating exp.	\$ 44,784.6	\$ 41,952.1	\$ 43,869.6
Net operating revenue	\$ 4,623.7	\$ 2,583.9	\$ 3,053.0
Rate base	\$ 58,233.6	\$ 32,530.3	\$ 38,450.3
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

Redwood - Coast Springs District

Test Year 2017

(Now consolidated into Bay Area Region - see Section C of this attachment)

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 502.1	\$ 502.1	\$ 502.2
Operating expenses:			
Operation & Maintenance	\$ 144.1	\$ 137.4	\$ 138.2
Administrative & General	\$ 35.9	\$ 30.9	\$ 34.5
Payroll	\$ 47.6	\$ 56.8	\$ 56.8
G. O. Prorated Exp.	\$ 77.3	\$ 65.4	\$ 71.7
Depreciation	\$ 81.8	\$ 78.7	\$ 77.3
Taxes other than income	\$ 10.9	\$ 10.8	\$ 11.4
State Corp. Franchise Tax	\$ (6.2)	\$ 2.8	\$ 5.1
Federal Income Tax	\$ 25.2	\$ 29.0	\$ 21.7
Total operating exp.	\$ 416.6	\$ 411.8	\$ 416.9
Net operating revenue	\$ 85.5	\$ 90.3	\$ 85.3
Rate base	\$ 1,557.8	\$ 1,292.0	\$ 1,392.4
Return on rate base	5.49%	6.99%	6.13%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Redwood - Coast Springs District

Test Year 2017

(Now consolidated into Bay Area Region - see Section C of this attachment)

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 563.5	\$ 522.9	\$ 542.6
Operating expenses:			
Operation & Maintenance	\$ 144.1	\$ 137.4	\$ 138.2
Administrative & General	\$ 35.9	\$ 30.9	\$ 34.5
Payroll	\$ 47.6	\$ 56.8	\$ 56.8
G. O. Prorated Exp.	\$ 77.3	\$ 65.4	\$ 71.7
Depreciation	\$ 81.8	\$ 78.7	\$ 77.3
Taxes other than income	\$ 10.9	\$ 10.8	\$ 11.4
State Corp. Franchise Tax	\$ (0.8)	\$ 4.6	\$ 8.7
Federal Income Tax	\$ 43.0	\$ 35.7	\$ 33.5
Total operating exp.	\$ 439.8	\$ 420.3	\$ 432.1
Net operating revenue	\$ 123.7	\$ 102.6	\$ 110.6
Rate base	\$ 1,557.8	\$ 1,292.0	\$ 1,392.4
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Redwood - Lucerne District

Test Year 2017

(Now consolidated into Bay Area Region - see Section C of this attachment)

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 2,120.1	\$ 2,156.3	\$ 2,254.6
Operating expenses:			
Operation & Maintenance	\$ 537.9	\$ 522.3	\$ 532.1
Administrative & General	\$ 329.6	\$ 246.9	\$ 292.9
Payroll	\$ 531.7	\$ 521.0	\$ 530.8
G. O. Prorated Exp.	\$ 463.6	\$ 392.6	\$ 430.3
Depreciation	\$ 213.2	\$ 191.9	\$ 183.9
Taxes other than income	\$ 53.3	\$ 52.6	\$ 53.3
State Corp. Franchise Tax	\$ (7.6)	\$ 8.0	\$ (0.8)
Federal Income Tax	\$ 84.2	\$ 30.7	\$ 31.1
Total operating exp.	\$ 2,206.0	\$ 1,966.0	\$ 2,053.5
Net operating revenue	\$ (85.8)	\$ 190.3	\$ 201.0
Rate base	\$ 5,696.6	\$ 4,562.3	\$ 4,680.3
Return on rate base	-1.51%	4.17%	4.30%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Redwood - Lucerne District

Test Year 2017

(Now consolidated into Bay Area Region - see Section C of this attachment)

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 3,035.0	\$ 2,449.0	\$ 2,544.5
Operating expenses:			
Operation & Maintenance	\$ 544.5	\$ 524.5	\$ 534.2
Administrative & General	\$ 329.6	\$ 246.9	\$ 292.9
Payroll	\$ 531.7	\$ 521.0	\$ 530.8
G. O. Prorated Exp.	\$ 463.6	\$ 392.6	\$ 430.3
Depreciation	\$ 213.2	\$ 191.9	\$ 183.9
Taxes other than income	\$ 53.3	\$ 52.6	\$ 53.3
State Corp. Franchise Tax	\$ 72.7	\$ 33.7	\$ 24.6
Federal Income Tax	\$ 373.9	\$ 123.4	\$ 123.0
Total operating exp.	\$ 2,582.7	\$ 2,086.6	\$ 2,172.9
Net operating revenue	\$ 452.3	\$ 362.4	\$ 371.6
Rate base	\$ 5,696.6	\$ 4,562.3	\$ 4,680.3
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Redwood - Unified Area District

Test Year 2017

(Now consolidated into Bay Area Region - see Section C of this attachment)

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 790.2	\$ 788.6	\$ 827.3
Operating expenses:			
Operation & Maintenance	\$ 171.3	\$ 169.7	\$ 171.1
Administrative & General	\$ 79.6	\$ 66.6	\$ 76.1
Payroll	\$ 92.6	\$ 81.9	\$ 81.9
G. O. Prorated Exp.	\$ 128.8	\$ 109.1	\$ 119.4
Depreciation	\$ 111.6	\$ 100.3	\$ 112.1
Taxes other than income	\$ 19.4	\$ 16.8	\$ 17.1
State Corp. Franchise Tax	\$ (16.2)	\$ 17.6	\$ 14.1
Federal Income Tax	\$ 47.8	\$ 59.0	\$ 55.3
Total operating exp.	\$ 635.0	\$ 621.1	\$ 647.2
Net operating revenue	\$ 155.3	\$ 167.5	\$ 180.0
Rate base	\$ 2,546.7	\$ 1,784.8	\$ 1,974.8
Return on rate base	6.10%	9.39%	9.12%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Redwood - Unified Area District

Test Year 2017

(Now consolidated into Bay Area Region - see Section C of this attachment)

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 866.1	\$ 744.9	\$ 789.5
Operating expenses:			
Operation & Maintenance	\$ 171.3	\$ 169.4	\$ 171.0
Administrative & General	\$ 79.6	\$ 66.6	\$ 76.1
Payroll	\$ 92.6	\$ 81.9	\$ 81.9
G. O. Prorated Exp.	\$ 128.8	\$ 109.1	\$ 119.4
Depreciation	\$ 111.6	\$ 100.3	\$ 112.1
Taxes other than income	\$ 19.4	\$ 16.8	\$ 17.1
State Corp. Franchise Tax	\$ (9.5)	\$ 13.8	\$ 10.8
Federal Income Tax	\$ 70.1	\$ 45.1	\$ 44.2
Total operating exp.	\$ 663.9	\$ 603.1	\$ 632.7
Net operating revenue	\$ 202.2	\$ 141.8	\$ 156.8
Rate base	\$ 2,546.7	\$ 1,784.8	\$ 1,974.8
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Salinas District

Test Year 2017

(Now consolidated into Monterey Region - see Section C of this attachment)

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 28,411.8	\$ 28,094.9	\$ 29,668.0
Operating expenses:			
Operation & Maintenance	\$ 6,820.1	\$ 6,384.3	\$ 6,666.7
Administrative & General	\$ 2,205.5	\$ 1,649.6	\$ 2,041.7
Payroll	\$ 3,428.0	\$ 3,385.0	\$ 3,423.9
G. O. Prorated Exp.	\$ 5,209.2	\$ 4,412.5	\$ 4,837.1
Depreciation	\$ 5,992.7	\$ 5,402.5	\$ 5,648.1
Taxes other than income	\$ 2,029.5	\$ 1,890.2	\$ 2,040.7
State Corp. Franchise Tax	\$ (299.7)	\$ 325.7	\$ 23.5
Federal Income Tax	\$ 190.2	\$ 853.4	\$ 938.5
Total operating exp.	\$ 25,575.6	\$ 24,303.2	\$ 25,620.4
Net operating revenue	\$ 2,836.2	\$ 3,791.7	\$ 4,047.6
Rate base	\$ 100,835.6	\$ 71,948.8	\$ 81,761.6
Return on rate base	2.81%	5.27%	4.95%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Salinas District

Test Year 2017

(Now consolidated into Monterey Region - see Section C of this attachment)

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 37,012.9	\$ 31,295.0	\$ 33,734.1
Operating expenses:			
Operation & Maintenance	\$ 6,841.7	\$ 6,392.3	\$ 6,676.9
Administrative & General	\$ 2,205.5	\$ 1,649.6	\$ 2,041.7
Payroll	\$ 3,428.0	\$ 3,385.0	\$ 3,423.9
G. O. Prorated Exp.	\$ 5,209.2	\$ 4,412.5	\$ 4,837.1
Depreciation	\$ 5,992.7	\$ 5,402.5	\$ 5,648.1
Taxes other than income	\$ 2,287.0	\$ 1,986.0	\$ 2,162.4
State Corp. Franchise Tax	\$ 436.0	\$ 599.4	\$ 371.3
Federal Income Tax	\$ 2,606.5	\$ 1,752.5	\$ 2,080.8
Total operating exp.	\$ 29,006.6	\$ 25,579.8	\$ 27,242.2
Net operating revenue	\$ 8,006.3	\$ 5,715.2	\$ 6,491.9
Rate base	\$ 100,835.6	\$ 71,948.8	\$ 81,761.6
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Selma District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 4,677.6	\$ 4,832.4	\$ 5,083.2
Operating expenses:			
Operation & Maintenance	\$ 904.7	\$ 895.4	\$ 910.6
Administrative & General	\$ 508.6	\$ 390.5	\$ 469.7
Payroll	\$ 618.0	\$ 607.3	\$ 616.9
G. O. Prorated Exp.	\$ 995.5	\$ 843.3	\$ 924.4
Depreciation	\$ 895.3	\$ 823.5	\$ 850.1
Taxes other than income	\$ 286.9	\$ 275.9	\$ 293.5
State Corp. Franchise Tax	\$ 0.6	\$ 53.5	\$ 62.4
Federal Income Tax	\$ 187.9	\$ 194.2	\$ 198.2
Total operating exp.	\$ 4,397.5	\$ 4,083.6	\$ 4,325.9
Net operating revenue	\$ 280.1	\$ 748.8	\$ 757.2
Rate base	\$ 15,882.1	\$ 12,709.8	\$ 13,729.0
Return on rate base	1.76%	5.89%	5.52%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Selma District

Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 6,293.9	\$ 5,262.2	\$ 5,631.4
Operating expenses:			
Operation & Maintenance	\$ 909.7	\$ 896.7	\$ 912.3
Administrative & General	\$ 508.6	\$ 390.5	\$ 469.7
Payroll	\$ 618.0	\$ 607.3	\$ 616.9
G. O. Prorated Exp.	\$ 995.5	\$ 843.3	\$ 924.4
Depreciation	\$ 895.3	\$ 823.5	\$ 850.1
Taxes other than income	\$ 319.1	\$ 284.5	\$ 304.5
State Corp. Franchise Tax	\$ 140.2	\$ 90.6	\$ 109.8
Federal Income Tax	\$ 646.4	\$ 316.1	\$ 353.7
Total operating exp.	\$ 5,032.9	\$ 4,252.5	\$ 4,541.3
Net operating revenue	\$ 1,261.0	\$ 1,009.7	\$ 1,090.1
Rate base	\$ 15,882.1	\$ 12,709.8	\$ 13,729.0
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Stockton District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 38,137.5	\$ 37,911.8	\$ 44,858.8
Operating expenses:			
Operation & Maintenance	\$ 15,214.7	\$ 14,939.3	\$ 21,927.0
Administrative & General	\$ 2,661.8	\$ 1,991.6	\$ 2,474.9
Payroll	\$ 4,149.8	\$ 4,106.8	\$ 4,145.8
G. O. Prorated Exp.	\$ 6,642.4	\$ 5,626.5	\$ 6,167.7
Depreciation	\$ 4,970.0	\$ 4,162.2	\$ 4,367.3
Taxes other than income	\$ 1,495.6	\$ 1,366.8	\$ 1,504.0
State Corp. Franchise Tax	\$ (1,610.8)	\$ 317.8	\$ (574.1)
Federal Income Tax	\$ 787.2	\$ 1,217.0	\$ 1,152.8
Total operating exp.	\$ 34,310.6	\$ 33,728.0	\$ 41,165.5
Net operating revenue	\$ 3,826.9	\$ 4,183.8	\$ 3,693.2
Rate base	\$ 101,850.7	\$ 67,903.3	\$ 77,975.0
Return on rate base	3.76%	6.16%	4.74%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Stockton District
Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 45,325.6	\$ 39,954.7	\$ 48,888.2
Operating expenses:			
Operation & Maintenance	\$ 15,278.5	\$ 14,957.4	\$ 21,962.7
Administrative & General	\$ 2,661.8	\$ 1,991.6	\$ 2,474.9
Payroll	\$ 4,149.8	\$ 4,106.8	\$ 4,145.8
G. O. Prorated Exp.	\$ 6,642.4	\$ 5,626.5	\$ 6,167.7
Depreciation	\$ 4,970.0	\$ 4,162.2	\$ 4,367.3
Taxes other than income	\$ 1,528.2	\$ 1,376.0	\$ 1,522.2
State Corp. Franchise Tax	\$ (983.9)	\$ 496.0	\$ (222.7)
Federal Income Tax	\$ 2,991.9	\$ 1,844.3	\$ 2,279.0
Total operating exp.	\$ 37,238.7	\$ 34,560.8	\$ 42,697.0
Net operating revenue	\$ 8,086.9	\$ 5,393.9	\$ 6,191.2
Rate base	\$ 101,850.7	\$ 67,903.3	\$ 77,975.0
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Visalia District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 29,714.1	\$ 28,076.2	\$ 29,535.7
Operating expenses:			
Operation & Maintenance	\$ 5,918.9	\$ 5,294.1	\$ 5,314.3
Administrative & General	\$ 2,476.8	\$ 1,786.9	\$ 2,207.4
Payroll	\$ 3,702.4	\$ 3,820.1	\$ 3,849.3
G. O. Prorated Exp.	\$ 6,153.4	\$ 5,212.1	\$ 5,713.6
Depreciation	\$ 5,060.8	\$ 4,617.4	\$ 4,808.6
Taxes other than income	\$ 1,007.2	\$ 905.2	\$ 984.1
State Corp. Franchise Tax	\$ 563.7	\$ 555.5	\$ 482.4
Federal Income Tax	\$ 1,941.5	\$ 1,563.5	\$ 1,611.8
Total operating exp.	\$ 26,824.6	\$ 23,754.8	\$ 24,971.6
Net operating revenue	\$ 2,889.5	\$ 4,321.4	\$ 4,564.1
Rate base	\$ 72,450.7	\$ 49,836.8	\$ 59,335.1
Return on rate base	3.99%	8.67%	7.69%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Visalia District
Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 34,083.7	\$ 27,270.2	\$ 29,554.7
Operating expenses:			
Operation & Maintenance	\$ 5,934.4	\$ 5,291.3	\$ 5,314.4
Administrative & General	\$ 2,476.8	\$ 1,786.9	\$ 2,207.4
Payroll	\$ 3,702.4	\$ 3,820.1	\$ 3,849.3
G. O. Prorated Exp.	\$ 6,153.4	\$ 5,212.1	\$ 5,713.6
Depreciation	\$ 5,060.8	\$ 4,617.4	\$ 4,808.6
Taxes other than income	\$ 1,007.2	\$ 905.2	\$ 984.1
State Corp. Franchise Tax	\$ 948.6	\$ 484.5	\$ 484.0
Federal Income Tax	\$ 3,047.5	\$ 1,194.2	\$ 1,482.1
Total operating exp.	\$ 28,331.1	\$ 23,311.7	\$ 24,843.5
Net operating revenue	\$ 5,752.6	\$ 3,958.5	\$ 4,711.2
Rate base	\$ 72,450.7	\$ 49,836.8	\$ 59,335.1
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Westlake District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 17,275.4	\$ 17,207.6	\$ 18,251.7
Operating expenses:			
Operation & Maintenance	\$ 11,761.2	\$ 11,390.9	\$ 11,509.1
Administrative & General	\$ 529.5	\$ 404.7	\$ 489.2
Payroll	\$ 744.4	\$ 834.7	\$ 844.3
G. O. Prorated Exp.	\$ 2,033.9	\$ 1,722.8	\$ 1,888.6
Depreciation	\$ 1,078.3	\$ 1,012.0	\$ 1,031.5
Taxes other than income	\$ 438.2	\$ 426.3	\$ 449.7
State Corp. Franchise Tax	\$ (65.2)	\$ 82.3	\$ 107.2
Federal Income Tax	\$ 33.2	\$ 286.4	\$ 494.8
Total operating exp.	\$ 16,553.6	\$ 16,160.1	\$ 16,814.5
Net operating revenue	\$ 721.8	\$ 1,047.5	\$ 1,437.2
Rate base	\$ 22,577.6	\$ 17,521.4	\$ 19,053.4
Return on rate base	3.20%	5.98%	7.54%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Westlake District
Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 19,104.7	\$ 17,795.3	\$ 18,380.7
Operating expenses:			
Operation & Maintenance	\$ 11,762.3	\$ 11,391.0	\$ 11,509.2
Administrative & General	\$ 529.5	\$ 404.7	\$ 489.2
Payroll	\$ 744.4	\$ 834.7	\$ 844.3
G. O. Prorated Exp.	\$ 2,033.9	\$ 1,722.8	\$ 1,888.6
Depreciation	\$ 1,078.3	\$ 1,012.0	\$ 1,031.5
Taxes other than income	\$ 459.2	\$ 433.0	\$ 451.2
State Corp. Franchise Tax	\$ 94.6	\$ 133.7	\$ 118.5
Federal Income Tax	\$ 609.8	\$ 471.7	\$ 535.5
Total operating exp.	\$ 17,312.0	\$ 16,403.6	\$ 16,867.9
Net operating revenue	\$ 1,792.5	\$ 1,391.7	\$ 1,512.8
Rate base	\$ 22,577.6	\$ 17,521.4	\$ 19,053.4
Return on rate base	7.94%	7.94%	7.94%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Willows District

Test Year 2017

Present Rates

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 2,466.6	\$ 2,232.8	\$ 2,357.4
Operating expenses:			
Operation & Maintenance	\$ 458.4	\$ 347.0	\$ 356.2
Administrative & General	\$ 383.3	\$ 217.4	\$ 263.5
Payroll	\$ 385.7	\$ 364.2	\$ 374.0
G. O. Prorated Exp.	\$ 472.0	\$ 399.9	\$ 438.3
Depreciation	\$ 277.0	\$ 263.1	\$ 258.0
Taxes other than income	\$ 138.1	\$ 120.1	\$ 132.3
State Corp. Franchise Tax	\$ 45.2	\$ 31.0	\$ 21.0
Federal Income Tax	\$ 240.2	\$ 108.8	\$ 109.5
Total operating exp.	\$ 2,389.7	\$ 1,851.5	\$ 1,952.8
Net operating revenue	\$ 77.0	\$ 381.3	\$ 404.6
Rate base	\$ 7,436.1	\$ 5,162.4	\$ 5,945.4
Return on rate base	1.03%	7.39%	6.81%

Attachment 1 to Settlement Agreement
SUMMARY OF EARNINGS COMPARISON TABLE

Willows District
Test Year 2017

PROPOSED RATES

Item	Utility Estimate	ORA Estimate	Settlement
(Thousands of \$)			
Operating revenues	\$ 3,324.4	\$ 2,280.1	\$ 2,467.8
Operating expenses:			
Operation & Maintenance	\$ 461.9	\$ 347.2	\$ 356.6
Administrative & General	\$ 383.3	\$ 217.4	\$ 263.5
Payroll	\$ 385.7	\$ 364.2	\$ 374.0
G. O. Prorated Exp.	\$ 472.0	\$ 399.9	\$ 438.3
Depreciation	\$ 277.0	\$ 263.1	\$ 258.0
Taxes other than income	\$ 149.5	\$ 120.7	\$ 133.7
State Corp. Franchise Tax	\$ 119.7	\$ 35.1	\$ 30.6
Federal Income Tax	\$ 484.9	\$ 122.3	\$ 141.0
Total operating exp.	\$ 2,734.0	\$ 1,870.0	\$ 1,995.7
Net operating revenue	\$ 590.4	\$ 410.1	\$ 472.1
Rate base	\$ 7,436.1	\$ 5,162.4	\$ 5,945.4
Return on rate base	7.94%	7.94%	7.94%

Attachment 1

SECTION C

SUMMARY OF EARNINGS COMPARISON TABLES

CONSOLIDATED REGIONS

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

Bay Area Region

Test Year 2017

(Formerly "Bayshore" and "Redwood Valley-Coast Springs, Lucerne, and Unified")

Present Rates

Item	Utility Estimate	ORA Estimate*	Settlement
(Thousands of \$)			
Operating revenues	\$ 77,388.6		\$ 81,632.9
Operating expenses:			
Operation & Maintenance	\$ 48,421.3		\$ 50,998.7
Administrative & General	\$ 2,595.2		\$ 2,368.3
Payroll	\$ 3,983.8		\$ 3,976.4
G. O. Prorated Exp.	\$ 8,238.8		\$ 8,271.4
Depreciation	\$ 7,338.2		\$ 6,458.7
Taxes other than income	\$ 1,398.6		\$ 1,317.4
State Corp. Franchise Tax	\$ (37.3)		\$ 280.8
Federal Income Tax	\$ 770.7		\$ 1,969.8
Total operating exp.	\$ 72,709.4		\$ 75,641.6
Net operating revenue	\$ 4,679.1		\$ 5,991.3
Rate base	\$ 127,216.9		\$ 103,212.9
Return on rate base	3.68%		5.80%

*ORA did not support consolidation in its report

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

Bay Area Region

Test Year 2017

(Formerly "Bayshore" and "Redwood Valley-Coast Springs, Lucerne, and Unified")

PROPOSED RATES

Item	Utility Estimate	ORA Estimate*	Settlement
(Thousands of \$)			
Operating revenues	\$ 87,675.2		\$ 85,353.5
Operating expenses:			
Operation & Maintenance	\$ 48,435.5		\$ 51,002.0
Administrative & General	\$ 2,595.2		\$ 2,368.3
Payroll	\$ 3,983.8		\$ 3,976.4
G. O. Prorated Exp.	\$ 8,908.5		\$ 8,271.4
Depreciation	\$ 7,338.2		\$ 6,458.7
Taxes other than income	\$ 1,398.6		\$ 1,317.4
State Corp. Franchise Tax	\$ 870.8		\$ 609.4
Federal Income Tax	\$ 4,043.6		\$ 3,154.7
Total operating exp.	\$ 77,574.2		\$ 77,158.4
Net operating revenue	\$ 10,101.0		\$ 8,195.1
Rate base	\$ 127,216.9		\$ 103,212.9
Return on rate base	7.94%		7.94%

*ORA did not support consolidation in its report

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

LA County Region

Test Year 2017

(Formerly "Antelope Valley" and "Palos Verdes")

Present Rates

Item	Utility Estimate	ORA Estimate*	Settlement
(Thousands of \$)			
Operating revenues	\$ 45,294.4		\$ 47,595.2
Operating expenses:			
Operation & Maintenance	\$ 30,299.7		\$ 31,125.6
Administrative & General	\$ 2,108.1		\$ 1,764.3
Payroll	\$ 2,651.0		\$ 2,622.3
G. O. Prorated Exp.	\$ 5,514.9		\$ 5,219.7
Depreciation	\$ 3,231.2		\$ 2,926.1
Taxes other than income	\$ 1,260.1		\$ 1,198.6
State Corp. Franchise Tax	\$ (366.1)		\$ 11.9
Federal Income Tax	\$ (525.6)		\$ 448.9
Total operating exp.	\$ 44,173.3		\$ 45,317.6
Net operating revenue	\$ 1,121.1		\$ 2,277.7
Rate base	\$ 69,205.8		\$ 40,085.3
Return on rate base	1.62%		5.68%

*ORA did not support consolidation in its report

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

LA County Region

Test Year 2017

(Formerly "Antelope Valley" and "Palos Verdes")

PROPOSED RATES

Item	Utility Estimate	ORA Estimate*	Settlement
(Thousands of \$)			
Operating revenues	\$ 52,816.1		\$ 49,525.7
Operating expenses:			
Operation & Maintenance	\$ 30,311.0		\$ 31,127.6
Administrative & General	\$ 2,108.1		\$ 1,764.3
Payroll	\$ 2,651.0		\$ 2,622.3
G. O. Prorated Exp.	\$ 5,514.9		\$ 5,219.7
Depreciation	\$ 3,231.2		\$ 2,926.1
Taxes other than income	\$ 1,336.2		\$ 1,223.0
State Corp. Franchise Tax	\$ 291.1		\$ 231.1
Federal Income Tax	\$ 1,877.6		\$ 1,228.4
Total operating exp.	\$ 47,321.0		\$ 46,342.5
Net operating revenue	\$ 5,495.1		\$ 3,183.1
Rate base	\$ 69,205.8		\$ 40,085.3
Return on rate base	7.94%		7.94%

*ORA did not support consolidation in its report

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

Monterey Region

Test Year 2017

(Formerly "King City" and "Salinas")

Present Rates

Item	Utility Estimate	ORA Estimate*	Settlement
(Thousands of \$)			
Operating revenues	\$ 31,456.6		\$ 32,885.6
Operating expenses:			
Operation & Maintenance	\$ 7,302.6		\$ 7,111.3
Administrative & General	\$ 2,565.3		\$ 2,346.9
Payroll	\$ 3,832.1		\$ 3,827.1
G. O. Prorated Exp.	\$ 5,775.8		\$ 5,363.0
Depreciation	\$ 6,611.0		\$ 6,494.8
Taxes other than income	\$ 2,239.0		\$ 2,250.1
State Corp. Franchise Tax	\$ (421.1)		\$ 48.4
Federal Income Tax	\$ 290.6		\$ 1,084.2
Total operating exp.	\$ 28,195.3		\$ 28,525.8
Net operating revenue	\$ 3,261.3		\$ 4,359.8
Rate base	\$ 113,911.7		\$ 92,326.7
Return on rate base	2.86%		4.72%

*ORA did not support consolidation in its report

Attachment 1 to Settlement Agreement

SUMMARY OF EARNINGS COMPARISON TABLE

Monterey Region

Test Year 2017

(Formerly "King City" and "Salinas")

PROPOSED RATES

Item	Utility Estimate	ORA Estimate*	Settlement
(Thousands of \$)			
Operating revenues	\$ 41,059.5		\$ 37,623.9
Operating expenses:			
Operation & Maintenance	\$ 7,328.2		\$ 7,125.2
Administrative & General	\$ 2,565.3		\$ 2,346.9
Payroll	\$ 3,832.1		\$ 3,827.1
G. O. Prorated Exp.	\$ 5,775.8		\$ 5,363.0
Depreciation	\$ 6,611.0		\$ 6,494.8
Taxes other than income	\$ 2,507.3		\$ 2,375.8
State Corp. Franchise Tax	\$ 401.8		\$ 428.3
Federal Income Tax	\$ 2,993.4		\$ 2,332.1
Total operating exp.	\$ 32,014.9		\$ 30,293.2
Net operating revenue	\$ 9,044.6		\$ 7,330.7
Rate base	\$ 113,911.7		\$ 92,326.7
Return on rate base	7.94%		7.94%

*ORA did not support consolidation in its report

Attachment 2

RATE BASE COMPARISON TABLES

Attachment 2

SECTION A

RATE BASE COMPARISON TABLES

TOTAL COMPANY

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

California Water Service Company (Total Company)

(With Consolidated Regions)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
		(In \$1,000)	
Wtd.Avg. Construction in Progress	\$66,920.1	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$2,353,234.0	\$1,567,209.4	\$2,172,395.5
Wtd. Avg. Depreciation Reserve	(\$801,377.6)	(\$615,044.1)	(\$793,123.4)
Net Utility Plant	\$1,618,776.5	\$952,165.3	\$1,379,272.2
Deductions from Rate Base:			
Contributions In Aid of Construction	\$147,681.2	\$104,363.7	\$148,089.5
Advances	\$181,422.6	\$159,189.7	\$175,766.5
Reserve for Amortization of Intangibles	\$8,986.3	\$5,937.3	\$8,921.7
Deferred Taxes	\$162,625.5	\$95,114.3	\$149,254.6
Unamortized Investment Tax Credit	\$1,320.2	\$924.2	\$1,320.3
Total Deductions from Rate Base	\$502,035.7	\$365,529.2	\$483,352.6
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$5,438.3	\$3,940.5	\$5,516.9
Tank Painting	\$13,466.9	\$9,652.3	\$12,321.0
Working Cash - Lead Lag	\$11,590.7	\$7,795.2	\$13,460.0
Amount Withheld from Employees	(\$186.9)	(\$142.1)	(\$187.5)
Total Working Capital	\$30,308.9	\$21,245.9	\$31,110.3
Taxes on - Advances	\$6,201.8	\$5,630.6	\$6,201.8
Taxes on - CIAC	\$4,705.2	\$3,316.6	\$4,768.0
Total Additions to Rate Base	\$41,215.9	\$30,193.1	\$42,080.1
Wtd. Avg. Rate Base - District	\$1,157,956.7	\$616,829.2	\$937,999.7
Rancho & Redwood Allocations	\$2,985.3	\$1,163.2	\$1,669.9
Wtd. Avg. Rate Base - GO Allocation	\$86,748.3	\$32,938.8	\$56,746.5
Total Weighted Average Rate Base	\$1,247,690.2	\$650,931.2	\$996,416.0

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

California Water Service Company (Total Company)

(With Consolidated Regions)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
		(In \$1,000)	
Wtd.Avg. Construction in Progress	\$66,920.1	\$ -	\$0.0
Wtd.Avg. Plant in Serv.	\$2,562,991.7	\$2,062,438.2	\$2,296,812.0
Wtd. Avg. Depreciation Reserve	(\$867,500.5)	(\$848,413.2)	(\$852,702.1)
Net Utility Plant	\$1,762,411.3	\$1,214,025.0	\$1,444,109.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$149,704.3	\$151,694.6	\$151,084.4
Advances	\$187,583.0	\$178,787.0	\$177,517.1
Reserve for Amortization of Intangibles	\$9,994.9	\$9,680.9	\$9,892.1
Deferred Taxes	\$181,250.3	\$124,469.3	\$160,070.7
Unamortized Investment Tax Credit	\$1,246.0	\$1,246.1	\$1,246.0
Total Deductions from Rate Base	\$529,778.5	\$465,877.9	\$499,810.3
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$5,438.3	\$5,438.2	\$5,516.9
Tank Painting	\$13,793.9	\$12,894.2	\$12,901.4
Working Cash - Lead Lag	\$12,719.0	\$12,405.1	\$14,082.8
Amount Withheld from Employees	(\$186.9)	(\$186.9)	(\$187.5)
Total Working Capital	\$31,764.2	\$30,550.6	\$32,313.6
Taxes on - Advances	\$5,982.7	\$5,982.7	\$5,982.7
Taxes on - CIAC	\$4,900.0	\$5,025.7	\$4,930.1
Total Additions to Rate Base	\$42,646.9	\$41,559.0	\$43,226.4
Wtd. Avg. Rate Base - District	\$1,275,279.7	\$789,706.1	\$987,526.0
Rancho & Redwood Allocations	\$2,981.1	\$1,760.4	\$1,638.5
Wtd. Avg. Rate Base - GO Allocation	\$90,398.9	\$36,498.7	\$57,071.6
Total Weighted Average Rate Base	\$1,368,659.7	\$827,965.2	\$1,046,236.2

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

California Water Service Company (Total Company)

(With Individual Districts - For Information Only)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
		(In \$1,000)	
Wtd.Avg. Construction in Progress	\$66,920.1	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$2,353,234.0	\$2,039,728.5	\$2,179,223.4
Wtd. Avg. Depreciation Reserve	(\$801,377.7)	(\$792,156.0)	(\$792,931.4)
Net Utility Plant	\$1,618,776.5	\$1,247,572.5	\$1,386,292.0
Deductions from Rate Base:			
Contributions In Aid of Construction	\$147,681.1	\$148,502.1	\$148,089.5
Advances	\$181,422.6	\$177,069.5	\$175,766.5
Reserve for Amortization of Intangibles	\$8,986.2	\$8,786.7	\$8,921.7
Deferred Taxes	\$162,625.6	\$125,737.1	\$149,254.6
Unamortized Investment Tax Credit	\$1,320.3	\$1,320.1	\$1,320.3
Total Deductions from Rate Base	\$502,035.7	\$461,415.5	\$483,352.6
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$5,438.3	\$5,438.2	\$5,516.9
Tank Painting	\$13,466.9	\$12,458.0	\$12,321.0
Working Cash - Lead Lag	\$11,590.7	\$11,741.2	\$13,460.0
Amount Withheld from Employees	(\$186.9)	(\$186.9)	(\$187.5)
Total Working Capital	\$30,308.9	\$29,450.5	\$31,110.3
Taxes on - Advances	\$6,201.8	\$6,201.9	\$6,201.8
Taxes on - CIAC	\$4,705.2	\$4,835.2	\$4,768.0
Total Additions to Rate Base	\$41,215.9	\$40,487.6	\$42,080.1
Wtd. Avg. Rate Base - District	\$1,157,956.7	\$826,644.6	\$945,019.5
Rancho & Redwood Allocations	\$3,540.0	\$5,908.6	\$1,669.9
Wtd. Avg. Rate Base - GO Allocation	\$86,748.3	\$43,168.3	\$56,746.5
Total Weighted Average Rate Base	\$1,248,245.0	\$875,721.5	\$1,003,435.9

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

California Water Service Company (Total Company)

(With Individual Districts - For Information Only)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$ 66,920.1	\$ -	\$ -
Wtd.Avg. Plant in Serv.	\$ 2,562,991.6	\$ 2,062,438.2	\$ 2,302,886.7
Wtd. Avg. Depreciation Reserve	\$ (867,500.5)	\$ (848,413.2)	\$ (852,428.7)
Net Utility Plant	\$ 1,762,411.3	\$ 1,214,025.0	\$ 1,450,458.1
Deductions from Rate Base:			
Contributions In Aid of Construction	\$ 149,704.3	\$ 151,694.6	\$ 151,084.4
Advances	\$ 187,583.0	\$ 178,787.0	\$ 177,517.1
Reserve for Amortization of Intangibles	\$ 9,994.8	\$ 9,680.9	\$ 9,892.1
Deferred Taxes	\$ 181,250.3	\$ 124,469.3	\$ 160,070.7
Unamortized Investment Tax Credit	\$ 1,246.0	\$ 1,246.1	\$ 1,246.0
Total Deductions from Rate Base	\$ 529,778.5	\$ 465,877.9	\$ 499,810.3
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$ 5,438.3	\$ 5,438.2	\$ 5,516.9
Tank Painting	\$ 13,793.9	\$ 12,894.2	\$ 12,901.4
Working Cash - Lead Lag	\$ 12,719.0	\$ 12,405.1	\$ 14,082.8
Amount Withheld from Employees	\$ (186.9)	\$ (186.9)	\$ (187.5)
Total Working Capital	\$ 31,764.2	\$ 30,550.6	\$ 32,313.6
Taxes on - Advances	\$ 5,982.7	\$ 5,982.7	\$ 5,982.7
Taxes on - CIAC	\$ 4,900.0	\$ 5,025.7	\$ 4,930.1
Total Additions to Rate Base	\$ 42,646.9	\$ 41,559.0	\$ 43,226.4
Wtd. Avg. Rate Base - District	\$ 1,275,279.7	\$ 789,706.1	\$ 993,874.2
Rancho & Redwood Allocations	\$ 3,733.7	\$ 1,760.4	\$ 1,638.5
Wtd. Avg. Rate Base - GO Allocation	\$ 90,398.9	\$ 36,498.7	\$ 57,071.6
Total Weighted Average Rate Base	\$1,369,412.3	\$827,965.2	\$1,052,584.3

Attachment 2

SECTION B

RATE BASE COMPARISON TABLES

INDIVIDUAL DISTRICTS

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

ANTELOPE VALLEY DISTRICT

(Now consolidated into LA County Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$1,940.3	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$13,413.5	\$12,478.6	\$13,668.4
Wtd. Avg. Depreciation Reserve	-\$3,965.1	-\$3,933.8	-\$3,947.3
Net Utility Plant	\$11,388.6	\$8,544.8	\$9,721.1
Deductions from Rate Base:			
Contributions In Aid of Construction	\$289.8	\$289.8	\$290.3
Advances	\$259.6	\$259.6	\$259.6
Reserve for Amortization of Intangibles	\$52.3	\$39.1	\$39.1
Deferred Taxes	\$474.6	\$360.1	\$761.2
Unamortized Investment Tax Credit	\$0.7	\$0.7	\$0.7
Total Deductions from Rate Base	\$1,077.1	\$949.4	\$1,350.9
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$9.0	\$9.0	\$9.0
Tank Painting	\$70.6	\$70.6	\$70.6
Working Cash - Lead Lag	\$124.7	\$116.4	\$131.3
Amount Withheld from Employees	-\$1.0	-\$1.0	-\$1.0
Total Working Capital	\$203.3	\$195.0	\$209.9
Taxes on - Advances	\$0.0	\$0.0	\$0.0
Taxes on - CIAC	\$14.8	\$14.8	\$14.8
Total Additions to Rate Base	\$218.2	\$209.9	\$224.7
Wtd. Avg. Rate Base - District	\$10,529.7	\$7,805.3	\$8,594.9
Wtd. Avg. Rate Base - GO Allocation	\$442.5	\$220.2	\$289.5
Total Weighted Average Rate Base	\$10,972.2	\$8,025.5	\$8,884.4

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

ANTELOPE VALLEY DISTRICT

(Now consolidated into LA County Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$1,940.3	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$13,580.2	\$12,376.3	\$13,886.9
Wtd. Avg. Depreciation Reserve	-\$4,335.9	-\$4,270.1	-\$4,316.0
Net Utility Plant	\$11,184.5	\$8,106.2	\$9,570.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$292.4	\$292.5	\$292.9
Advances	\$241.2	\$241.2	\$241.2
Reserve for Amortization of Intangibles	\$66.2	\$44.2	\$44.2
Deferred Taxes	\$587.4	\$421.1	\$878.8
Unamortized Investment Tax Credit	\$0.1	\$0.1	\$0.1
Total Deductions from Rate Base	\$1,187.3	\$999.2	\$1,457.2
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$9.0	\$9.0	\$9.0
Tank Painting	\$164.2	\$136.8	\$164.2
Working Cash - Lead Lag	\$95.1	\$88.1	\$103.7
Amount Withheld from Employees	-\$1.0	-\$1.0	-\$1.0
Total Working Capital	\$267.3	\$232.9	\$275.9
Taxes on - Advances	\$0.0	\$0.0	\$0.0
Taxes on - CIAC	\$14.1	\$14.1	\$14.1
Total Additions to Rate Base	\$281.4	\$247.0	\$290.0
Wtd. Avg. Rate Base - District	\$10,278.6	\$7,354.0	\$8,403.6
Wtd. Avg. Rate Base - GO Allocation	\$461.0	\$186.1	\$291.1
Total Weighted Average Rate Base	\$10,739.6	\$7,540.1	\$8,694.7

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

BAKERSFIELD DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$5,297.4	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$388,750.8	\$347,397.7	\$372,841.2
Wtd. Avg. Depreciation Reserve	-\$134,399.9	-\$133,680.1	-\$134,601.4
Net Utility Plant	\$259,648.3	\$213,717.5	\$238,239.8
Deductions from Rate Base:			
Contributions In Aid of Construction	\$25,328.0	\$25,326.8	\$25,326.7
Advances	\$67,732.4	\$63,379.4	\$62,076.3
Reserve for Amortization of Intangibles	\$719.9	\$691.0	\$755.2
Deferred Taxes	\$24,598.5	\$22,556.3	\$25,539.9
Unamortized Investment Tax Credit	\$266.1	\$266.1	\$266.1
Total Deductions from Rate Base	\$118,644.9	\$112,219.5	\$113,964.2
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$557.0	\$557.0	\$557.0
Tank Painting	\$1,710.4	\$1,664.6	\$1,620.8
Working Cash - Lead Lag	\$3,825.5	\$3,760.4	\$3,873.8
Amount Withheld from Employees	-\$27.8	-\$27.8	-\$27.8
Total Working Capital	\$6,065.1	\$5,954.2	\$6,023.7
Taxes on - Advances	\$2,001.7	\$2,001.7	\$2,001.7
Taxes on - CIAC	\$607.6	\$607.6	\$607.6
Total Additions to Rate Base	\$8,674.3	\$8,563.5	\$8,633.0
Wtd. Avg. Rate Base - District	\$149,677.8	\$110,061.5	\$132,908.6
Wtd. Avg. Rate Base - GO Allocation	\$12,782.0	\$6,360.7	\$8,361.3
Total Weighted Average Rate Base	\$162,459.8	\$116,422.2	\$141,269.9

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

BAKERSFIELD DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
		(In \$1,000)	
Wtd.Avg. Construction in Progress	\$5,297.4	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$417,924.9	\$353,139.4	\$394,355.3
Wtd. Avg. Depreciation Reserve	-\$145,894.9	-\$143,861.6	-\$145,733.0
Net Utility Plant	\$277,327.4	\$209,277.9	\$248,622.3
Deductions from Rate Base:			
Contributions In Aid of Construction	\$25,222.6	\$25,218.5	\$25,219.1
Advances	\$76,113.4	\$67,317.1	\$66,047.4
Reserve for Amortization of Intangibles	\$813.8	\$761.4	\$861.1
Deferred Taxes	\$24,998.4	\$21,907.3	\$26,182.3
Unamortized Investment Tax Credit	\$259.6	\$259.6	\$259.6
Total Deductions from Rate Base	\$127,407.8	\$115,463.9	\$118,569.5
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$557.0	\$557.0	\$557.0
Tank Painting	\$2,394.4	\$2,388.1	\$2,313.7
Working Cash - Lead Lag	\$3,903.2	\$3,884.2	\$4,049.1
Amount Withheld from Employees	-\$27.8	-\$27.8	-\$27.8
Total Working Capital	\$6,826.7	\$6,801.5	\$6,892.0
Taxes on - Advances	\$2,087.4	\$2,087.4	\$2,087.4
Taxes on - CIAC	\$651.3	\$651.3	\$651.3
Total Additions to Rate Base	\$9,565.3	\$9,540.1	\$9,630.6
Wtd. Avg. Rate Base - District	\$159,485.0	\$103,354.0	\$139,683.4
Wtd. Avg. Rate Base - GO Allocation	\$13,319.8	\$5,378.0	\$8,409.2
Total Weighted Average Rate Base	\$172,804.8	\$108,732.0	\$148,092.6

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

BAYSHORE DISTRICT

(Now consolidated into Bay Area Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$5,377.3	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$208,165.4	\$190,255.8	\$193,573.1
Wtd. Avg. Depreciation Reserve	-\$75,043.7	-\$74,374.2	-\$73,159.5
Net Utility Plant	\$138,498.9	\$115,881.7	\$120,413.6
Deductions from Rate Base:			
Contributions In Aid of Construction	\$15,363.7	\$16,217.8	\$16,215.8
Advances	\$4,112.2	\$4,112.2	\$4,112.2
Reserve for Amortization of Intangibles	\$1,029.8	\$1,026.4	\$1,026.4
Deferred Taxes	\$13,390.9	\$12,436.6	\$13,743.7
Unamortized Investment Tax Credit	\$174.7	\$174.7	\$174.7
Total Deductions from Rate Base	\$34,071.3	\$33,967.8	\$35,272.9
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$321.7	\$321.7	\$321.7
Tank Painting	\$1,795.3	\$1,701.5	\$1,701.5
Working Cash - Lead Lag	\$1,788.6	\$1,668.2	\$1,669.1
Amount Withheld from Employees	-\$18.1	-\$18.1	-\$18.1
Total Working Capital	\$3,887.5	\$3,673.2	\$3,674.1
Taxes on - Advances	\$19.5	\$19.5	\$19.5
Taxes on - CIAC	\$750.9	\$881.7	\$881.7
Total Additions to Rate Base	\$4,657.9	\$4,574.4	\$4,575.3
Wtd. Avg. Rate Base - District	\$109,085.5	\$86,488.3	\$89,716.1
Wtd. Avg. Rate Base - GO Allocation	\$8,330.3	\$4,145.4	\$5,449.3
Total Weighted Average Rate Base	\$117,415.8	\$90,633.7	\$95,165.4

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

BAYSHORE DISTRICT

(Now consolidated into Bay Area Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$5,377.3	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$220,781.6	\$195,840.9	\$207,469.6
Wtd. Avg. Depreciation Reserve	-\$81,837.5	-\$80,400.9	-\$78,642.9
Net Utility Plant	\$144,321.3	\$115,440.0	\$128,826.7
Deductions from Rate Base:			
Contributions In Aid of Construction	\$15,506.9	\$17,531.7	\$17,532.1
Advances	\$3,849.0	\$3,849.0	\$3,849.0
Reserve for Amortization of Intangibles	\$1,097.9	\$1,091.4	\$1,091.4
Deferred Taxes	\$13,934.1	\$12,331.0	\$14,595.0
Unamortized Investment Tax Credit	\$163.6	\$163.6	\$163.6
Total Deductions from Rate Base	\$34,551.4	\$34,966.6	\$37,231.1
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$321.7	\$321.7	\$321.7
Tank Painting	\$1,608.3	\$1,523.8	\$1,523.8
Working Cash - Lead Lag	\$1,850.6	\$1,718.6	\$1,765.9
Amount Withheld from Employees	-\$18.1	-\$18.1	-\$18.1
Total Working Capital	\$3,762.5	\$3,546.0	\$3,593.2
Taxes on - Advances	\$18.8	\$18.8	\$18.8
Taxes on - CIAC	\$763.8	\$890.1	\$890.1
Total Additions to Rate Base	\$4,545.1	\$4,454.8	\$4,502.1
Wtd. Avg. Rate Base - District	\$114,315.1	\$84,928.2	\$96,097.8
Wtd. Avg. Rate Base - GO Allocation	\$8,680.9	\$3,504.9	\$5,480.5
Total Weighted Average Rate Base	\$122,996.0	\$88,433.1	\$101,578.3

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

BEAR GULCH DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$5,499.6	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$162,593.2	\$135,661.1	\$147,558.9
Wtd. Avg. Depreciation Reserve	-\$54,315.5	-\$53,788.0	-\$53,144.0
Net Utility Plant	\$113,777.3	\$81,873.1	\$94,414.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$9,197.0	\$9,197.9	\$9,197.0
Advances	\$1,145.5	\$1,145.5	\$1,145.5
Reserve for Amortization of Intangibles	\$906.6	\$881.3	\$904.9
Deferred Taxes	\$11,470.7	\$7,509.5	\$7,509.5
Unamortized Investment Tax Credit	\$95.5	\$95.5	\$95.5
Total Deductions from Rate Base	\$22,815.3	\$18,829.7	\$18,852.4
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$299.4	\$299.4	\$299.4
Tank Painting	\$948.9	\$885.0	\$885.6
Working Cash - Lead Lag	\$310.9	\$242.1	\$262.7
Amount Withheld from Employees	-\$11.0	-\$11.0	-\$11.0
Total Working Capital	\$1,548.2	\$1,415.4	\$1,436.7
Taxes on - Advances	\$35.0	\$35.0	\$35.0
Taxes on - CIAC	\$230.3	\$230.3	\$230.3
Total Additions to Rate Base	\$1,813.5	\$1,680.8	\$1,702.0
Wtd. Avg. Rate Base - District	\$92,775.5	\$64,724.1	\$77,264.5
Wtd. Avg. Rate Base - GO Allocation	\$5,076.4	\$2,526.1	\$3,320.7
Total Weighted Average Rate Base	\$97,851.9	\$67,250.2	\$80,585.2

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

BEAR GULCH DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$5,499.6	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$182,557.7	\$137,319.1	\$158,130.9
Wtd. Avg. Depreciation Reserve	-\$59,085.4	-\$57,801.7	-\$57,122.1
Net Utility Plant	\$128,972.0	\$79,517.5	\$101,008.8
Deductions from Rate Base:			
Contributions In Aid of Construction	\$9,634.0	\$9,632.2	\$9,633.2
Advances	\$1,085.5	\$1,085.5	\$1,085.5
Reserve for Amortization of Intangibles	\$1,041.5	\$1,004.5	\$1,036.9
Deferred Taxes	\$13,154.7	\$7,634.1	\$7,634.1
Unamortized Investment Tax Credit	\$89.9	\$89.9	\$89.9
Total Deductions from Rate Base	\$25,005.5	\$19,446.2	\$19,479.5
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$299.4	\$299.4	\$299.4
Tank Painting	\$866.3	\$809.0	\$809.6
Working Cash - Lead Lag	\$330.7	\$266.3	\$279.5
Amount Withheld from Employees	-\$11.0	-\$11.0	-\$11.0
Total Working Capital	\$1,485.3	\$1,363.7	\$1,377.5
Taxes on - Advances	\$16.7	\$16.7	\$16.7
Taxes on - CIAC	\$247.8	\$247.8	\$247.8
Total Additions to Rate Base	\$1,749.9	\$1,628.2	\$1,642.0
Wtd. Avg. Rate Base - District	\$105,716.3	\$61,699.5	\$83,171.4
Wtd. Avg. Rate Base - GO Allocation	\$5,290.0	\$2,135.8	\$3,339.7
Total Weighted Average Rate Base	\$111,006.3	\$63,835.3	\$86,511.1

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

CHICO DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$3,855.8	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$157,006.4	\$142,144.6	\$148,175.8
Wtd. Avg. Depreciation Reserve	-\$56,454.0	-\$56,164.2	-\$56,649.6
Net Utility Plant	\$104,408.2	\$85,980.4	\$91,526.2
Deductions from Rate Base:			
Contributions In Aid of Construction	\$10,682.2	\$10,675.7	\$10,675.3
Advances	\$25,292.5	\$25,292.5	\$25,292.5
Reserve for Amortization of Intangibles	\$338.8	\$338.8	\$338.8
Deferred Taxes	\$10,191.0	\$8,837.0	\$9,925.9
Unamortized Investment Tax Credit	\$197.8	\$197.8	\$197.8
Total Deductions from Rate Base	\$46,702.3	\$45,341.8	\$46,430.3
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$279.1	\$279.1	\$279.1
Tank Painting	\$183.0	\$8.0	\$8.0
Working Cash - Lead Lag	\$304.5	\$404.4	\$367.7
Amount Withheld from Employees	-\$10.6	-\$10.6	-\$10.6
Total Working Capital	\$756.1	\$680.9	\$644.2
Taxes on - Advances	\$1,008.8	\$1,008.8	\$1,008.8
Taxes on - CIAC	\$183.5	\$183.5	\$183.5
Total Additions to Rate Base	\$1,948.4	\$1,873.2	\$1,836.6
Wtd. Avg. Rate Base - District	\$59,654.2	\$42,511.8	\$46,932.4
Wtd. Avg. Rate Base - GO Allocation	\$4,876.6	\$2,426.8	\$3,190.2
Total Weighted Average Rate Base	\$64,530.8	\$44,938.6	\$50,122.6

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

CHICO DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
(In \$1,000)			
Wtd.Avg. Construction in Progress	\$3,855.8	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$164,708.2	\$145,157.4	\$153,934.9
Wtd. Avg. Depreciation Reserve	-\$60,044.6	-\$59,630.1	-\$60,241.7
Net Utility Plant	\$108,519.4	\$85,527.3	\$93,693.1
Deductions from Rate Base:			
Contributions In Aid of Construction	\$10,681.6	\$10,674.8	\$10,674.7
Advances	\$24,896.2	\$24,896.2	\$24,896.2
Reserve for Amortization of Intangibles	\$360.3	\$360.3	\$360.3
Deferred Taxes	\$11,051.6	\$8,767.6	\$10,336.8
Unamortized Investment Tax Credit	\$196.3	\$196.3	\$196.3
Total Deductions from Rate Base	\$47,186.1	\$44,895.2	\$46,464.3
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$279.1	\$279.1	\$279.1
Tank Painting	\$339.3	\$6.8	\$6.8
Working Cash - Lead Lag	\$291.1	\$412.2	\$361.7
Amount Withheld from Employees	-\$10.6	-\$10.6	-\$10.6
Total Working Capital	\$898.9	\$687.5	\$637.0
Taxes on - Advances	\$975.8	\$975.8	\$975.8
Taxes on - CIAC	\$184.4	\$184.4	\$184.4
Total Additions to Rate Base	\$2,059.2	\$1,847.7	\$1,797.3
Wtd. Avg. Rate Base - District	\$63,392.4	\$42,479.8	\$49,026.0
Wtd. Avg. Rate Base - GO Allocation	\$5,082.0	\$2,051.9	\$3,208.5
Total Weighted Average Rate Base	\$68,474.4	\$44,531.7	\$52,234.5

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

DIXON DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$1,705.8	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$16,771.1	\$16,246.5	\$16,768.8
Wtd. Avg. Depreciation Reserve	-\$4,482.9	-\$4,452.2	-\$4,459.3
Net Utility Plant	\$13,993.9	\$11,794.2	\$12,309.5
Deductions from Rate Base:			
Contributions In Aid of Construction	\$391.0	\$391.0	\$391.0
Advances	\$302.2	\$302.2	\$302.2
Reserve for Amortization of Intangibles	\$314.0	\$313.9	\$314.2
Deferred Taxes	\$1,048.3	\$963.2	\$1,079.4
Unamortized Investment Tax Credit	\$7.3	\$7.3	\$7.3
Total Deductions from Rate Base	\$2,062.8	\$1,977.7	\$2,094.1
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$77.0	\$77.0	\$77.0
Tank Painting	\$104.4	\$104.4	\$104.4
Working Cash - Lead Lag	\$162.3	\$146.9	\$153.0
Amount Withheld from Employees	-\$1.1	-\$1.1	-\$1.1
Total Working Capital	\$342.6	\$327.2	\$333.3
Taxes on - Advances	\$3.6	\$3.6	\$3.6
Taxes on - CIAC	\$6.2	\$6.2	\$6.2
Total Additions to Rate Base	\$352.4	\$337.1	\$343.2
Wtd. Avg. Rate Base - District	\$12,283.5	\$10,153.6	\$10,558.5
Wtd. Avg. Rate Base - GO Allocation	\$511.9	\$254.7	\$334.9
Total Weighted Average Rate Base	\$12,795.4	\$10,408.3	\$10,893.4

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

DIXON DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$1,705.8	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$18,262.2	\$16,176.1	\$17,066.5
Wtd. Avg. Depreciation Reserve	-\$4,959.0	-\$4,896.9	-\$4,934.2
Net Utility Plant	\$15,009.0	\$11,279.2	\$12,132.3
Deductions from Rate Base:			
Contributions In Aid of Construction	\$404.1	\$404.1	\$404.1
Advances	\$285.1	\$285.1	\$285.1
Reserve for Amortization of Intangibles	\$359.0	\$358.8	\$359.0
Deferred Taxes	\$1,086.7	\$942.1	\$1,112.7
Unamortized Investment Tax Credit	\$6.8	\$6.8	\$6.8
Total Deductions from Rate Base	\$2,141.6	\$1,996.8	\$2,167.7
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$77.0	\$77.0	\$77.0
Tank Painting	\$91.3	\$91.3	\$91.3
Working Cash - Lead Lag	\$164.2	\$150.7	\$157.9
Amount Withheld from Employees	-\$1.1	-\$1.1	-\$1.1
Total Working Capital	\$331.5	\$317.9	\$325.1
Taxes on - Advances	\$3.4	\$3.4	\$3.4
Taxes on - CIAC	\$6.3	\$6.3	\$6.3
Total Additions to Rate Base	\$341.2	\$327.6	\$334.8
Wtd. Avg. Rate Base - District	\$13,208.5	\$9,610.0	\$10,299.4
Wtd. Avg. Rate Base - GO Allocation	\$533.4	\$215.4	\$336.8
Total Weighted Average Rate Base	\$13,741.9	\$9,825.4	\$10,636.2

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

DOMINGUEZ DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
(In \$1,000)			
Wtd.Avg. Construction in Progress	\$5,947.5	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$181,808.0	\$137,233.3	\$149,017.8
Wtd. Avg. Depreciation Reserve	-\$62,789.3	-\$59,916.8	-\$59,986.8
Net Utility Plant	\$124,966.2	\$77,316.5	\$89,030.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$11,668.9	\$11,656.4	\$11,654.4
Advances	\$2,426.9	\$2,426.9	\$2,426.9
Reserve for Amortization of Intangibles	\$512.5	\$454.3	\$466.1
Deferred Taxes	\$4,400.0	\$1,780.2	\$3,377.4
Unamortized Investment Tax Credit	\$114.1	\$114.1	\$114.1
Total Deductions from Rate Base	\$19,122.4	\$16,431.9	\$18,038.9
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$273.4	\$273.4	\$273.4
Tank Painting	\$1,460.0	\$1,275.3	\$1,460.0
Working Cash - Lead Lag	\$249.0	-\$250.5	-\$212.2
Amount Withheld from Employees	-\$16.9	-\$16.9	-\$16.9
Total Working Capital	\$1,965.6	\$1,281.3	\$1,504.3
Taxes on - Advances	\$21.7	\$21.7	\$21.7
Taxes on - CIAC	\$379.4	\$379.4	\$379.4
Total Additions to Rate Base	\$2,366.7	\$1,682.3	\$1,905.4
Wtd. Avg. Rate Base - District	\$108,210.5	\$62,567.0	\$72,897.4
Wtd. Avg. Rate Base - Rancho Dom Allocation	\$1,338.3	\$750.0	\$655.2
Wtd. Avg. Rate Base - GO Allocation	\$7,749.0	\$3,856.1	\$5,069.0
Total Weighted Average Rate Base	\$117,297.8	\$67,173.2	\$78,621.6

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

DOMINGUEZ DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$5,947.5	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$197,840.4	\$136,244.8	\$154,602.0
Wtd. Avg. Depreciation Reserve	-\$67,249.5	-\$62,651.2	-\$62,893.1
Net Utility Plant	\$136,538.4	\$73,593.6	\$91,709.0
Deductions from Rate Base:			
Contributions In Aid of Construction	\$11,655.6	\$11,669.4	\$11,670.0
Advances	\$2,281.2	\$2,281.2	\$2,281.2
Reserve for Amortization of Intangibles	\$618.0	\$528.9	\$551.2
Deferred Taxes	\$4,550.7	\$1,494.2	\$3,736.9
Unamortized Investment Tax Credit	\$105.9	\$105.9	\$105.9
Total Deductions from Rate Base	\$19,211.3	\$16,079.6	\$18,345.1
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$273.4	\$273.4	\$273.4
Tank Painting	\$1,293.5	\$1,129.3	\$1,293.5
Working Cash - Lead Lag	\$295.3	-\$246.6	-\$138.2
Amount Withheld from Employees	-\$16.9	-\$16.9	-\$16.9
Total Working Capital	\$1,845.3	\$1,139.2	\$1,411.9
Taxes on - Advances	\$20.9	\$20.9	\$20.9
Taxes on - CIAC	\$389.7	\$389.7	\$389.7
Total Additions to Rate Base	\$2,255.9	\$1,549.8	\$1,822.4
Wtd. Avg. Rate Base - District	\$119,583.0	\$59,063.8	\$75,186.3
Wtd. Avg. Rate Base - Rancho Dom Allocation	\$1,336.4	\$696.5	\$564.4
Wtd. Avg. Rate Base - GO Allocation	\$8,075.2	\$3,260.4	\$5,098.0
Total Weighted Average Rate Base	\$128,994.6	\$63,020.7	\$80,848.7

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

EAST LOS ANGELES DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$4,911.4	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$126,739.6	\$107,955.1	\$119,357.8
Wtd. Avg. Depreciation Reserve	-\$40,342.0	-\$39,818.8	-\$40,136.9
Net Utility Plant	\$91,309.0	\$68,136.3	\$79,220.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$6,671.9	\$6,670.2	\$6,670.2
Advances	\$67.6	\$67.6	\$67.6
Reserve for Amortization of Intangibles	\$422.5	\$422.5	\$422.5
Deferred Taxes	\$9,404.3	\$8,007.4	\$9,885.1
Unamortized Investment Tax Credit	-\$166.7	-\$166.7	-\$166.7
Total Deductions from Rate Base	\$16,399.7	\$15,001.1	\$16,878.7
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$345.6	\$345.6	\$345.6
Tank Painting	\$1,949.2	\$1,581.3	\$1,938.7
Working Cash - Lead Lag	\$367.0	\$319.8	\$270.4
Amount Withheld from Employees	-\$11.4	-\$11.4	-\$11.4
Total Working Capital	\$2,650.4	\$2,235.2	\$2,543.2
Taxes on - Advances	\$0.0	\$0.0	\$0.0
Taxes on - CIAC	\$218.8	\$218.8	\$218.8
Total Additions to Rate Base	\$2,869.2	\$2,454.0	\$2,762.0
Wtd. Avg. Rate Base - District	\$77,778.4	\$55,589.2	\$65,104.1
Wtd. Avg. Rate Base - GO Allocation	\$5,241.2	\$2,608.2	\$3,428.5
Total Weighted Average Rate Base	\$83,019.6	\$58,197.4	\$68,532.6

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

EAST LOS ANGELES DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$4,911.4	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$137,646.1	\$108,640.2	\$128,966.3
Wtd. Avg. Depreciation Reserve	-\$43,065.0	-\$41,998.6	-\$42,723.5
Net Utility Plant	\$99,492.5	\$66,641.6	\$86,242.8
Deductions from Rate Base:			
Contributions In Aid of Construction	\$6,519.9	\$6,514.9	\$6,514.9
Advances	\$60.0	\$60.0	\$60.0
Reserve for Amortization of Intangibles	\$455.2	\$455.2	\$455.2
Deferred Taxes	\$10,769.5	\$8,193.6	\$11,391.0
Unamortized Investment Tax Credit	-\$172.5	-\$172.5	-\$172.5
Total Deductions from Rate Base	\$17,632.1	\$15,051.2	\$18,248.6
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$345.6	\$345.6	\$345.6
Tank Painting	\$1,708.6	\$1,379.7	\$1,699.2
Working Cash - Lead Lag	\$380.3	\$361.1	\$311.1
Amount Withheld from Employees	-\$11.4	-\$11.4	-\$11.4
Total Working Capital	\$2,423.1	\$2,075.0	\$2,344.5
Taxes on - Advances	\$0.0	\$0.0	\$0.0
Taxes on - CIAC	\$220.9	\$220.9	\$220.9
Total Additions to Rate Base	\$2,643.9	\$2,295.9	\$2,565.3
Wtd. Avg. Rate Base - District	\$84,504.3	\$53,886.3	\$70,559.5
Wtd. Avg. Rate Base - GO Allocation	\$5,461.8	\$2,205.2	\$3,448.1
Total Weighted Average Rate Base	\$89,966.1	\$56,091.5	\$74,007.6

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

HERMOSA REDONDO DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$1,089.8	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$85,551.1	\$72,181.3	\$77,372.8
Wtd. Avg. Depreciation Reserve	-\$34,519.5	-\$33,987.4	-\$34,072.9
Net Utility Plant	\$52,121.4	\$38,193.9	\$43,299.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$2,145.2	\$2,146.2	\$2,145.4
Advances	\$246.0	\$246.0	\$246.0
Reserve for Amortization of Intangibles	\$271.9	\$271.9	\$271.9
Deferred Taxes	\$7,922.7	\$5,777.5	\$7,079.6
Unamortized Investment Tax Credit	\$61.8	\$61.8	\$61.8
Total Deductions from Rate Base	\$10,647.6	\$8,503.4	\$9,804.7
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$150.6	\$150.6	\$150.6
Tank Painting	\$868.5	\$333.5	\$664.8
Working Cash - Lead Lag	\$403.8	\$432.0	\$445.9
Amount Withheld from Employees	-\$9.3	-\$9.3	-\$9.3
Total Working Capital	\$1,413.6	\$906.8	\$1,252.0
Taxes on - Advances	\$5.2	\$5.2	\$5.2
Taxes on - CIAC	\$137.4	\$137.4	\$106.2
Total Additions to Rate Base	\$1,556.1	\$1,049.4	\$1,363.4
Wtd. Avg. Rate Base - District	\$43,030.0	\$30,739.9	\$34,858.5
Wtd. Avg. Rate Base - Rancho Dom Allocation	\$737.3	\$413.2	\$361.0
Wtd. Avg. Rate Base - GO Allocation	\$4,269.2	\$2,124.5	\$2,792.8
Total Weighted Average Rate Base	\$48,036.5	\$33,277.7	\$38,012.3

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

HERMOSA REDONDO DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$1,089.8	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$95,966.7	\$71,913.2	\$82,230.1
Wtd. Avg. Depreciation Reserve	-\$37,324.5	-\$36,236.4	-\$36,485.8
Net Utility Plant	\$59,732.0	\$35,676.7	\$45,744.3
Deductions from Rate Base:			
Contributions In Aid of Construction	\$2,127.6	\$2,129.2	\$2,130.1
Advances	\$230.8	\$230.8	\$230.8
Reserve for Amortization of Intangibles	\$308.4	\$308.4	\$308.4
Deferred Taxes	\$8,765.2	\$5,450.2	\$7,789.0
Unamortized Investment Tax Credit	\$56.9	\$56.9	\$56.9
Total Deductions from Rate Base	\$11,488.8	\$8,175.5	\$10,515.1
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$150.6	\$150.6	\$150.6
Tank Painting	\$861.4	\$380.2	\$678.3
Working Cash - Lead Lag	\$610.1	\$456.8	\$370.7
Amount Withheld from Employees	-\$9.3	-\$9.3	-\$9.3
Total Working Capital	\$1,612.8	\$978.3	\$1,190.3
Taxes on - Advances	\$4.5	\$4.5	\$4.5
Taxes on - CIAC	\$138.0	\$138.0	\$97.1
Total Additions to Rate Base	\$1,755.4	\$1,120.9	\$1,292.0
Wtd. Avg. Rate Base - District	\$49,998.6	\$28,622.1	\$36,521.2
Wtd. Avg. Rate Base - Rancho Dom Allocation	\$736.3	\$383.7	\$310.9
Wtd. Avg. Rate Base - GO Allocation	\$4,449.0	\$1,796.2	\$2,808.8
Total Weighted Average Rate Base	\$55,183.9	\$30,802.0	\$39,641.0

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

KERN RIVER VALLEY DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$690.5	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$30,823.0	\$27,575.6	\$30,342.8
Wtd. Avg. Depreciation Reserve	-\$12,551.7	-\$12,406.3	-\$12,472.7
Net Utility Plant	\$18,961.8	\$15,169.3	\$17,870.0
Deductions from Rate Base:			
Contributions In Aid of Construction	\$601.6	\$601.8	\$601.4
Advances	\$10.8	\$10.8	\$10.8
Reserve for Amortization of Intangibles	\$62.4	\$62.7	\$62.4
Deferred Taxes	\$893.0	\$683.8	\$929.5
Unamortized Investment Tax Credit	\$3.1	\$3.1	\$3.1
Total Deductions from Rate Base	\$1,570.8	\$1,362.1	\$1,607.2
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$5.1	\$5.1	\$5.1
Tank Painting	\$472.1	\$472.1	\$472.1
Working Cash - Lead Lag	\$306.4	\$287.4	\$320.1
Amount Withheld from Employees	-\$2.2	-\$2.2	-\$2.2
Total Working Capital	\$781.3	\$762.4	\$795.0
Taxes on - Advances	\$0.0	\$0.0	\$0.0
Taxes on - CIAC	\$44.4	\$44.4	\$44.4
Total Additions to Rate Base	\$825.7	\$806.7	\$839.4
Wtd. Avg. Rate Base - District	\$18,216.7	\$14,613.9	\$17,102.2
Wtd. Avg. Rate Base - GO Allocation	\$1,032.6	\$513.9	\$675.4
Total Weighted Average Rate Base	\$19,249.3	\$15,127.8	\$17,777.6

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

KERN RIVER VALLEY DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$690.5	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$31,564.6	\$27,566.6	\$31,025.3
Wtd. Avg. Depreciation Reserve	-\$13,535.1	-\$13,270.5	-\$13,474.0
Net Utility Plant	\$18,720.0	\$14,296.1	\$17,551.3
Deductions from Rate Base:			
Contributions In Aid of Construction	\$635.2	\$635.4	\$635.0
Advances	\$9.6	\$9.6	\$9.6
Reserve for Amortization of Intangibles	\$70.4	\$70.8	\$70.4
Deferred Taxes	\$1,004.3	\$663.8	\$1,013.5
Unamortized Investment Tax Credit	\$2.6	\$2.6	\$2.6
Total Deductions from Rate Base	\$1,722.1	\$1,382.3	\$1,731.2
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$5.1	\$5.1	\$5.1
Tank Painting	\$474.2	\$474.2	\$474.2
Working Cash - Lead Lag	\$314.4	\$295.4	\$330.0
Amount Withheld from Employees	-\$2.2	-\$2.2	-\$2.2
Total Working Capital	\$791.5	\$772.5	\$807.0
Taxes on - Advances	\$0.0	\$0.0	\$0.0
Taxes on - CIAC	\$42.0	\$42.0	\$42.0
Total Additions to Rate Base	\$833.5	\$814.4	\$849.0
Wtd. Avg. Rate Base - District	\$17,831.4	\$13,728.2	\$16,669.1
Wtd. Avg. Rate Base - GO Allocation	\$1,076.1	\$434.4	\$679.3
Total Weighted Average Rate Base	\$18,907.5	\$14,162.6	\$17,348.4

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

KING CITY DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$883.5	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$21,855.3	\$19,818.6	\$20,057.6
Wtd. Avg. Depreciation Reserve	-\$5,340.8	-\$5,363.3	-\$5,378.5
Net Utility Plant	\$17,398.1	\$14,455.4	\$14,679.1
Deductions from Rate Base:			
Contributions In Aid of Construction	\$849.9	\$849.9	\$849.9
Advances	\$2,517.3	\$2,517.3	\$2,517.3
Reserve for Amortization of Intangibles	\$346.2	\$345.3	\$346.1
Deferred Taxes	\$1,533.6	\$1,245.3	\$1,269.3
Unamortized Investment Tax Credit	\$7.7	\$7.7	\$7.7
Total Deductions from Rate Base	\$5,254.7	\$4,965.4	\$4,990.2
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$53.3	\$53.3	\$53.3
Tank Painting	\$120.6	\$0.0	\$0.0
Working Cash - Lead Lag	\$100.3	\$106.2	\$132.8
Amount Withheld from Employees	-\$1.2	-\$1.2	-\$1.2
Total Working Capital	\$273.0	\$158.3	\$184.9
Taxes on - Advances	\$74.2	\$74.2	\$74.2
Taxes on - CIAC	\$12.9	\$12.9	\$12.9
Total Additions to Rate Base	\$360.1	\$245.4	\$271.9
Wtd. Avg. Rate Base - District	\$12,503.4	\$9,735.3	\$9,960.8
Wtd. Avg. Rate Base - GO Allocation	\$572.7	\$284.9	\$374.7
Total Weighted Average Rate Base	\$13,076.1	\$10,020.2	\$10,335.5

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

KING CITY DISTRICT

(Now consolidated into Monterey Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$883.5	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$23,967.4	\$20,658.4	\$21,521.6
Wtd. Avg. Depreciation Reserve	-\$5,889.9	-\$5,875.0	-\$5,899.4
Net Utility Plant	\$18,961.1	\$14,783.4	\$15,622.2
Deductions from Rate Base:			
Contributions In Aid of Construction	\$874.1	\$874.0	\$874.0
Advances	\$2,666.2	\$2,666.2	\$2,666.2
Reserve for Amortization of Intangibles	\$374.0	\$372.5	\$373.8
Deferred Taxes	\$1,911.8	\$1,424.1	\$1,588.1
Unamortized Investment Tax Credit	\$7.6	\$7.6	\$7.6
Total Deductions from Rate Base	\$5,833.7	\$5,344.4	\$5,509.6
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$53.3	\$53.3	\$53.3
Tank Painting	\$169.5	\$0.0	\$64.0
Working Cash - Lead Lag	\$126.3	\$124.4	\$89.5
Amount Withheld from Employees	-\$1.2	-\$1.2	-\$1.2
Total Working Capital	\$348.0	\$176.5	\$205.6
Taxes on - Advances	\$76.2	\$76.2	\$76.2
Taxes on - CIAC	\$12.0	\$12.0	\$12.0
Total Additions to Rate Base	\$436.1	\$264.7	\$293.7
Wtd. Avg. Rate Base - District	\$13,563.5	\$9,703.7	\$10,406.3
Wtd. Avg. Rate Base - GO Allocation	\$596.8	\$240.9	\$376.7
Total Weighted Average Rate Base	\$14,160.3	\$9,944.6	\$10,783.0

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

LIVERMORE DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$2,171.0	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$80,407.2	\$69,866.4	\$75,143.4
Wtd. Avg. Depreciation Reserve	-\$29,970.5	-\$29,658.7	-\$29,331.2
Net Utility Plant	\$52,607.8	\$40,207.7	\$45,812.3
Deductions from Rate Base:			
Contributions In Aid of Construction	\$3,116.2	\$3,116.8	\$3,115.9
Advances	\$10,974.0	\$10,974.0	\$10,974.0
Reserve for Amortization of Intangibles	\$145.2	\$145.0	\$145.1
Deferred Taxes	\$6,361.4	\$5,272.0	\$5,709.5
Unamortized Investment Tax Credit	\$84.3	\$84.3	\$84.3
Total Deductions from Rate Base	\$20,681.1	\$19,592.1	\$20,028.8
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$133.6	\$133.6	\$133.6
Tank Painting	\$501.0	\$463.6	\$463.6
Working Cash - Lead Lag	\$722.1	\$697.0	\$728.8
Amount Withheld from Employees	-\$6.1	-\$6.1	-\$6.1
Total Working Capital	\$1,350.7	\$1,288.2	\$1,319.9
Taxes on - Advances	\$286.2	\$286.2	\$286.2
Taxes on - CIAC	\$110.9	\$110.9	\$110.9
Total Additions to Rate Base	\$1,747.9	\$1,685.3	\$1,717.1
Wtd. Avg. Rate Base - District	\$33,674.5	\$22,300.9	\$27,500.6
Wtd. Avg. Rate Base - GO Allocation	\$2,785.5	\$1,386.2	\$1,822.1
Total Weighted Average Rate Base	\$36,460.0	\$23,687.1	\$29,322.7

RATE BASE COMPARISON TABLE

LIVERMORE DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$2,171.0	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$85,646.3	\$71,946.8	\$78,320.5
Wtd. Avg. Depreciation Reserve	-\$32,463.1	-\$31,872.0	-\$31,521.8
Net Utility Plant	\$55,354.2	\$40,074.8	\$46,798.6
Deductions from Rate Base:			
Contributions In Aid of Construction	\$3,078.2	\$3,078.1	\$3,078.8
Advances	\$10,707.6	\$10,707.6	\$10,707.6
Reserve for Amortization of Intangibles	\$156.5	\$156.3	\$156.3
Deferred Taxes	\$7,114.9	\$5,495.8	\$6,092.2
Unamortized Investment Tax Credit	\$82.9	\$82.9	\$82.9
Total Deductions from Rate Base	\$21,140.1	\$19,520.7	\$20,117.9
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$133.6	\$133.6	\$133.6
Tank Painting	\$441.4	\$407.9	\$407.9
Working Cash - Lead Lag	\$747.4	\$709.8	\$756.7
Amount Withheld from Employees	-\$6.1	-\$6.1	-\$6.1
Total Working Capital	\$1,316.3	\$1,245.2	\$1,292.1
Taxes on - Advances	\$303.0	\$303.0	\$303.0
Taxes on - CIAC	\$112.4	\$112.4	\$112.4
Total Additions to Rate Base	\$1,731.6	\$1,660.6	\$1,707.5
Wtd. Avg. Rate Base - District	\$35,945.7	\$22,214.7	\$28,388.2
Wtd. Avg. Rate Base - GO Allocation	\$2,902.7	\$1,172.0	\$1,832.6
Total Weighted Average Rate Base	\$38,848.4	\$23,386.7	\$30,220.8

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

LOS ALTOS DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
(In \$1,000)			
Wtd.Avg. Construction in Progress	\$2,023.9	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$96,460.1	\$87,946.6	\$93,452.6
Wtd. Avg. Depreciation Reserve	-\$34,342.6	-\$34,155.4	-\$34,302.2
Net Utility Plant	\$64,141.3	\$53,791.2	\$59,150.4
Deductions from Rate Base:			
Contributions In Aid of Construction	\$7,775.2	\$7,766.4	\$7,768.3
Advances	\$1,491.4	\$1,491.4	\$1,491.4
Reserve for Amortization of Intangibles	\$228.0	\$189.4	\$189.4
Deferred Taxes	\$7,150.3	\$5,660.2	\$5,660.2
Unamortized Investment Tax Credit	\$69.2	\$69.2	\$69.2
Total Deductions from Rate Base	\$16,714.1	\$15,176.7	\$15,178.6
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$323.8	\$323.8	\$323.8
Tank Painting	\$397.6	\$1,012.7	\$1,012.7
Working Cash - Lead Lag	\$414.7	\$458.8	\$394.6
Amount Withheld from Employees	-\$7.1	-\$7.1	-\$7.1
Total Working Capital	\$1,129.0	\$1,788.2	\$1,724.0
Taxes on - Advances	\$177.1	\$177.1	\$177.1
Taxes on - CIAC	\$324.7	\$324.7	\$324.7
Total Additions to Rate Base	\$1,630.9	\$2,290.0	\$2,225.8
Wtd. Avg. Rate Base - District	\$49,058.1	\$40,904.5	\$46,197.7
Wtd. Avg. Rate Base - GO Allocation	\$3,714.0	\$1,848.2	\$2,429.5
Total Weighted Average Rate Base	\$52,772.1	\$42,752.7	\$48,627.2

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

LOS ALTOS DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
(In \$1,000)			
Wtd.Avg. Construction in Progress	\$2,023.9	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$102,153.5	\$91,724.8	\$99,981.8
Wtd. Avg. Depreciation Reserve	-\$37,207.5	-\$36,828.0	-\$37,159.9
Net Utility Plant	\$66,969.9	\$54,896.8	\$62,821.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$8,001.6	\$7,985.2	\$7,993.4
Advances	\$1,429.2	\$1,429.2	\$1,429.2
Reserve for Amortization of Intangibles	\$242.7	\$190.6	\$190.6
Deferred Taxes	\$7,863.8	\$5,800.8	\$5,800.8
Unamortized Investment Tax Credit	\$65.1	\$65.1	\$65.1
Total Deductions from Rate Base	\$17,602.3	\$15,470.9	\$15,479.1
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$323.8	\$323.8	\$323.8
Tank Painting	\$353.5	\$1,139.0	\$1,139.0
Working Cash - Lead Lag	\$336.6	\$381.2	\$335.8
Amount Withheld from Employees	-\$7.1	-\$7.1	-\$7.1
Total Working Capital	\$1,006.8	\$1,837.0	\$1,791.5
Taxes on - Advances	\$150.7	\$150.7	\$150.7
Taxes on - CIAC	\$334.6	\$334.6	\$334.6
Total Additions to Rate Base	\$1,492.1	\$2,322.3	\$2,276.9
Wtd. Avg. Rate Base - District	\$50,859.7	\$41,748.3	\$49,619.6
Wtd. Avg. Rate Base - GO Allocation	\$3,870.2	\$1,562.6	\$2,443.4
Total Weighted Average Rate Base	\$54,729.9	\$43,310.9	\$52,063.0

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

MARYSVILLE DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
(In \$1,000)			
Wtd.Avg. Construction in Progress	\$ 462.1	\$ -	\$ -
Wtd.Avg. Plant in Serv.	\$ 22,635.9	\$ 21,268.5	\$ 21,585.7
Wtd. Avg. Depreciation Reserve	\$ (6,386.9)	\$ (6,355.4)	\$ (6,358.3)
Net Utility Plant	\$ 16,711.1	\$ 14,913.1	\$ 15,227.4
Deductions from Rate Base:			
Contributions In Aid of Construction	\$ 4,339.0	\$ 4,338.9	\$ 4,338.8
Advances	\$ 253.3	\$ 253.3	\$ 253.3
Reserve for Amortization of Intangibles	\$ 179.2	\$ 179.2	\$ 179.2
Deferred Taxes	\$ 743.2	\$ 708.9	\$ 886.3
Unamortized Investment Tax Credit	\$ 12.4	\$ 12.4	\$ 12.4
Total Deductions from Rate Base	\$ 5,527.1	\$ 5,492.8	\$ 5,670.1
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$ 98.2	\$ 98.2	\$ 98.2
Tank Painting	\$ -	\$ -	\$ -
Working Cash - Lead Lag	\$ (28.8)	\$ (20.4)	\$ (25.5)
Amount Withheld from Employees	\$ (1.7)	\$ (1.7)	\$ (1.7)
Total Working Capital	\$ 67.7	\$ 76.2	\$ 71.1
Taxes on - Advances	\$ 18.8	\$ 18.8	\$ 18.8
Taxes on - CIAC	\$ 18.6	\$ 18.6	\$ 18.6
Total Additions to Rate Base	\$ 105.2	\$ 113.6	\$ 108.5
Wtd. Avg. Rate Base - District	\$ 11,289.1	\$ 9,533.8	\$ 9,665.9
Wtd. Avg. Rate Base - GO Allocation	\$ 763.5	\$ 379.9	\$ 499.4
Total Weighted Average Rate Base	\$ 12,052.6	\$ 9,913.7	\$ 10,165.3

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

MARYSVILLE DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
(In \$1,000)			
Wtd.Avg. Construction in Progress	\$ 462.1	\$ -	\$ -
Wtd.Avg. Plant in Serv.	\$ 23,697.8	\$ 21,783.2	\$ 22,359.4
Wtd. Avg. Depreciation Reserve	\$ (6,859.8)	\$ (6,820.4)	\$ (6,823.3)
Net Utility Plant	\$ 17,300.1	\$ 14,962.8	\$ 15,536.2
Deductions from Rate Base:			
Contributions In Aid of Construction	\$ 4,278.1	\$ 4,278.1	\$ 4,277.9
Advances	\$ 257.4	\$ 257.4	\$ 257.4
Reserve for Amortization of Intangibles	\$ 197.0	\$ 197.0	\$ 197.0
Deferred Taxes	\$ 745.6	\$ 691.1	\$ 974.9
Unamortized Investment Tax Credit	\$ 11.6	\$ 11.6	\$ 11.6
Total Deductions from Rate Base	\$ 5,489.6	\$ 5,435.1	\$ 5,718.7
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$ 98.2	\$ 98.2	\$ 98.2
Tank Painting	\$ -	\$ -	\$ -
Working Cash - Lead Lag	\$ (32.6)	\$ (20.9)	\$ (28.4)
Amount Withheld from Employees	\$ (1.7)	\$ (1.7)	\$ (1.7)
Total Working Capital	\$ 63.9	\$ 75.6	\$ 68.1
Taxes on - Advances	\$ 6.2	\$ 6.2	\$ 6.2
Taxes on - CIAC	\$ 14.3	\$ 14.3	\$ 14.3
Total Additions to Rate Base	\$ 84.3	\$ 96.1	\$ 88.5
Wtd. Avg. Rate Base - District	\$ 11,894.8	\$ 9,623.8	\$ 9,906.0
Wtd. Avg. Rate Base - GO Allocation	\$ 795.7	\$ 321.2	\$ 502.3
Total Weighted Average Rate Base	\$ 12,690.5	\$ 9,945.0	\$ 10,408.3

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

OROVILLE DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$462.1	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$22,676.9	\$20,712.1	\$22,924.5
Wtd. Avg. Depreciation Reserve	-\$9,523.3	-\$9,457.9	-\$9,491.7
Net Utility Plant	\$13,615.7	\$11,254.1	\$13,432.8
Deductions from Rate Base:			
Contributions In Aid of Construction	\$1,033.8	\$1,033.4	\$1,033.7
Advances	\$198.6	\$198.6	\$198.6
Reserve for Amortization of Intangibles	\$282.5	\$282.5	\$282.5
Deferred Taxes	\$2,210.6	\$1,921.4	\$2,076.7
Unamortized Investment Tax Credit	\$7.2	\$7.2	\$7.2
Total Deductions from Rate Base	\$3,732.7	\$3,443.1	\$3,598.7
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$98.2	\$98.2	\$98.2
Tank Painting	\$0.0	\$0.0	\$0.0
Working Cash - Lead Lag	\$254.0	\$244.5	\$253.4
Amount Withheld from Employees	-\$1.7	-\$1.7	-\$1.7
Total Working Capital	\$350.3	\$340.9	\$349.8
Taxes on - Advances	\$19.0	\$19.0	\$19.0
Taxes on - CIAC	\$24.0	\$24.0	\$24.0
Total Additions to Rate Base	\$393.3	\$383.9	\$392.8
Wtd. Avg. Rate Base - District	\$10,276.2	\$8,194.9	\$10,226.9
Wtd. Avg. Rate Base - GO Allocation	\$911.1	\$453.4	\$596.0
Total Weighted Average Rate Base	\$11,187.3	\$8,648.3	\$10,822.9

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

OROVILLE DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
		(In \$1,000)	
Wtd.Avg. Construction in Progress	\$462.1	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$24,030.3	\$21,521.1	\$23,873.9
Wtd. Avg. Depreciation Reserve	-\$10,209.0	-\$10,077.3	-\$10,164.1
Net Utility Plant	\$14,283.4	\$11,443.7	\$13,709.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$1,075.5	\$1,075.0	\$1,075.2
Advances	\$203.6	\$203.6	\$203.6
Reserve for Amortization of Intangibles	\$304.0	\$304.0	\$304.0
Deferred Taxes	\$2,353.2	\$2,037.5	\$2,183.7
Unamortized Investment Tax Credit	\$3.1	\$3.1	\$3.1
Total Deductions from Rate Base	\$3,939.2	\$3,623.1	\$3,769.4
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$98.2	\$98.2	\$98.2
Tank Painting	\$0.0	\$0.0	\$0.0
Working Cash - Lead Lag	\$278.7	\$268.1	\$275.9
Amount Withheld from Employees	-\$1.7	-\$1.7	-\$1.7
Total Working Capital	\$375.2	\$364.5	\$372.3
Taxes on - Advances	\$19.4	\$19.4	\$19.4
Taxes on - CIAC	\$26.4	\$26.4	\$26.4
Total Additions to Rate Base	\$421.0	\$410.3	\$418.1
Wtd. Avg. Rate Base - District	\$10,765.2	\$8,230.9	\$10,358.6
Wtd. Avg. Rate Base - GO Allocation	\$949.4	\$383.3	\$599.4
Total Weighted Average Rate Base	\$11,714.6	\$8,614.2	\$10,958.0

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

PALOS VERDES DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

(Now consolidated into LA County Region - see Section C of this attachment)

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$3,219.2	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$100,337.0	\$78,089.9	\$85,066.5
Wtd. Avg. Depreciation Reserve	-\$40,290.7	-\$39,710.7	-\$39,746.4
Net Utility Plant	\$63,265.5	\$38,379.2	\$45,320.0
Deductions from Rate Base:			
Contributions In Aid of Construction	\$2,661.9	\$2,662.4	\$2,662.0
Advances	\$1,479.1	\$1,479.1	\$1,479.1
Reserve for Amortization of Intangibles	\$319.3	\$316.1	\$317.6
Deferred Taxes	\$7,690.5	\$5,433.7	\$7,149.0
Unamortized Investment Tax Credit	\$108.0	\$108.0	\$108.0
Total Deductions from Rate Base	\$12,258.8	\$9,999.3	\$11,715.7
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$541.0	\$541.0	\$541.0
Tank Painting	\$487.5	\$487.5	\$487.5
Working Cash - Lead Lag	-\$122.2	-\$152.8	-\$217.2
Amount Withheld from Employees	-\$11.5	-\$11.5	-\$11.5
Total Working Capital	\$894.9	\$864.2	\$799.8
Taxes on - Advances	\$58.2	\$58.2	\$58.2
Taxes on - CIAC	\$97.1	\$97.1	\$97.1
Total Additions to Rate Base	\$1,050.1	\$1,019.5	\$955.1
Wtd. Avg. Rate Base - District	\$52,056.7	\$29,399.4	\$34,559.4
Wtd. Avg. Rate Base - Rancho Dom Allocation	\$909.7	\$509.8	\$445.4
Wtd. Avg. Rate Base - GO Allocation	\$5,267.2	\$2,621.1	\$3,445.6
Total Weighted Average Rate Base	\$58,233.6	\$32,530.3	\$38,450.3

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

PALOS VERDES DISTRICT

(Now consolidated into LA County Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
(In \$1,000)			
Wtd.Avg. Construction in Progress	\$3,219.2	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$129,404.8	\$74,128.5	\$90,772.3
Wtd. Avg. Depreciation Reserve	-\$42,859.8	-\$41,716.8	-\$41,910.2
Net Utility Plant	\$89,764.2	\$32,411.6	\$48,862.1
Deductions from Rate Base:			
Contributions In Aid of Construction	\$2,776.3	\$2,776.1	\$2,776.3
Advances	\$1,412.1	\$1,412.1	\$1,412.1
Reserve for Amortization of Intangibles	\$359.6	\$354.3	\$357.0
Deferred Taxes	\$8,801.8	\$5,161.3	\$7,666.8
Unamortized Investment Tax Credit	\$99.4	\$99.4	\$99.4
Total Deductions from Rate Base	\$13,449.2	\$9,803.3	\$12,311.5
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$541.0	\$541.0	\$541.0
Tank Painting	\$416.1	\$416.1	\$590.9
Working Cash - Lead Lag	-\$175.9	-\$129.5	-\$172.4
Amount Withheld from Employees	-\$11.5	-\$11.5	-\$11.5
Total Working Capital	\$769.8	\$816.2	\$948.1
Taxes on - Advances	\$84.8	\$84.8	\$84.8
Taxes on - CIAC	\$95.0	\$95.0	\$95.0
Total Additions to Rate Base	\$949.5	\$996.0	\$1,127.8
Wtd. Avg. Rate Base - District	\$77,264.5	\$23,604.4	\$37,678.4
Wtd. Avg. Rate Base - Rancho Dominguez Allocation	\$908.4	\$473.4	\$383.6
Wtd. Avg. Rate Base - GO Allocation	\$5,488.9	\$2,216.1	\$3,465.3
Total Weighted Average Rate Base	\$83,661.8	\$26,293.9	\$41,527.4

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

REDWOOD VALLEY - COAST SPRINGS DISTRICT**(Now consolidated into Bay Area Region - see Section C of this attachment)**

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
(In \$1,000)			
Wtd.Avg. Construction in Progress	\$102.9	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$2,480.5	\$2,344.1	\$2,402.8
Wtd. Avg. Depreciation Reserve	-\$815.8	-\$814.1	-\$803.8
Net Utility Plant	\$1,767.7	\$1,530.0	\$1,599.0
Deductions from Rate Base:			
Contributions In Aid of Construction	\$114.2	\$114.2	\$114.3
Advances	\$0.0	\$0.0	\$0.0
Reserve for Amortization of Intangibles	\$80.5	\$80.5	\$80.5
Deferred Taxes	\$182.9	\$137.8	\$117.1
Unamortized Investment Tax Credit	\$0.0	\$0.0	\$0.0
Total Deductions from Rate Base	\$377.6	\$332.6	\$311.8
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$1.5	\$1.5	\$1.5
Tank Painting	\$0.0	\$0.0	\$0.0
Working Cash - Lead Lag	\$24.4	\$26.4	\$28.8
Amount Withheld from Employees	-\$0.2	-\$0.2	-\$0.2
Total Working Capital	\$25.7	\$27.8	\$30.1
Taxes on - Advances	\$0.0	\$0.0	\$0.0
Taxes on - CIAC	\$0.0	\$0.0	\$0.0
Total Additions to Rate Base	\$25.7	\$27.8	\$30.1
Wtd. Avg. Rate Base - District	\$1,415.8	\$1,225.2	\$1,317.3
Wtd. Avg. Rate Base - Redwood Valley Allocation	\$64.0	\$28.0	\$24.0
Wtd. Avg. Rate Base - GO Allocation	\$78.0	\$38.8	\$51.1
Total Weighted Average Rate Base	\$1,557.8	\$1,292.0	\$1,392.4

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

REDWOOD VALLEY - COAST SPRINGS DISTRICT

(Now consolidated into Bay Area Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
(In \$1,000)			
Wtd.Avg. Construction in Progress	\$102.9	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$2,621.6	\$2,392.4	\$2,415.9
Wtd. Avg. Depreciation Reserve	-\$881.9	-\$876.2	-\$860.3
Net Utility Plant	\$1,842.5	\$1,516.2	\$1,555.6
Deductions from Rate Base:			
Contributions In Aid of Construction	\$110.3	\$110.3	\$110.3
Advances	\$0.0	\$0.0	\$0.0
Reserve for Amortization of Intangibles	\$80.5	\$80.5	\$80.5
Deferred Taxes	\$226.8	\$155.3	\$120.4
Unamortized Investment Tax Credit	\$0.0	\$0.0	\$0.0
Total Deductions from Rate Base	\$417.6	\$346.0	\$311.2
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$1.5	\$1.5	\$1.5
Tank Painting	\$0.0	\$0.0	\$0.0
Working Cash - Lead Lag	\$25.3	\$27.1	\$29.4
Amount Withheld from Employees	-\$0.2	-\$0.2	-\$0.2
Total Working Capital	\$26.6	\$28.5	\$30.7
Taxes on - Advances	\$0.0	\$0.0	\$0.0
Taxes on - CIAC	\$0.0	\$0.0	\$0.0
Total Additions to Rate Base	\$26.6	\$28.5	\$30.7
Wtd. Avg. Rate Base - District	\$1,451.5	\$1,198.6	\$1,275.2
Wtd. Avg. Rate Base - Redwood Valley Allocation	\$86.8	\$23.9	\$43.8
Wtd. Avg. Rate Base - GO Allocation	\$81.3	\$32.8	\$51.3
Total Weighted Average Rate Base	\$1,619.7	\$1,255.3	\$1,370.3

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

REDWOOD VALLEY - LUCERNE DISTRICT

(Now consolidated into Bay Area Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$162.2	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$7,772.2	\$7,121.0	\$7,140.6
Wtd. Avg. Depreciation Reserve	-\$2,463.8	-\$2,459.6	-\$2,420.4
Net Utility Plant	\$5,470.6	\$4,661.4	\$4,720.2
Deductions from Rate Base:			
Contributions In Aid of Construction	\$142.3	\$142.3	\$181.7
Advances	\$0.0	\$0.0	\$0.0
Reserve for Amortization of Intangibles	\$83.3	\$83.3	\$83.3
Deferred Taxes	\$817.9	\$675.5	\$712.5
Unamortized Investment Tax Credit	\$0.0	\$0.0	\$0.0
Total Deductions from Rate Base	\$1,043.5	\$901.1	\$977.5
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$9.1	\$9.1	\$87.7
Tank Painting	\$109.8	\$109.8	\$109.8
Working Cash - Lead Lag	\$279.3	\$263.9	\$268.4
Amount Withheld from Employees	-\$1.0	-\$1.0	-\$1.0
Total Working Capital	\$397.2	\$381.8	\$464.9
Taxes on - Advances	\$0.0	\$0.0	\$0.0
Taxes on - CIAC	\$19.6	\$18.9	\$22.1
Total Additions to Rate Base	\$416.8	\$400.7	\$487.0
Wtd. Avg. Rate Base - District	\$4,843.9	\$168.2	\$4,229.6
Wtd. Avg. Rate Base - Redwood Valley Allocation	\$384.0	\$4,160.9	\$144.2
Wtd. Avg. Rate Base - GO Allocation	\$468.7	\$233.2	\$306.5
Total Weighted Average Rate Base	\$5,696.6	\$4,562.3	\$4,680.3

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

REDWOOD VALLEY - LUCERNE DISTRICT

(Now consolidated into Bay Area Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$162.2	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$8,122.8	\$7,115.0	\$7,364.3
Wtd. Avg. Depreciation Reserve	-\$2,638.2	-\$2,625.8	-\$2,577.1
Net Utility Plant	\$5,646.9	\$4,489.2	\$4,787.2
Deductions from Rate Base:			
Contributions In Aid of Construction	\$145.5	\$145.6	\$283.4
Advances	\$0.0	\$0.0	\$0.0
Reserve for Amortization of Intangibles	\$87.8	\$87.8	\$87.8
Deferred Taxes	\$982.3	\$733.6	\$795.0
Unamortized Investment Tax Credit	\$0.0	\$0.0	\$0.0
Total Deductions from Rate Base	\$1,215.6	\$967.0	\$1,166.3
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$9.1	\$9.1	\$87.7
Tank Painting	\$98.0	\$98.0	\$98.0
Working Cash - Lead Lag	\$264.9	\$262.4	\$270.2
Amount Withheld from Employees	-\$1.0	-\$1.0	-\$1.0
Total Working Capital	\$370.9	\$368.4	\$454.8
Taxes on - Advances	\$0.0	\$0.0	\$0.0
Taxes on - CIAC	\$19.0	\$18.4	\$21.3
Total Additions to Rate Base	\$390.0	\$386.8	\$476.0
Wtd. Avg. Rate Base - District	\$4,821.2	\$3,909.1	\$4,097.0
Wtd. Avg. Rate Base - Redwood Valley Allocation	\$521.0	\$143.1	\$262.8
Wtd. Avg. Rate Base - GO Allocation	\$488.3	\$197.2	\$308.4
Total Weighted Average Rate Base	\$5,830.5	\$4,249.4	\$4,668.2

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

REDWOOD VALLEY - UNIFIED AREA DISTRICT

(Now consolidated into Bay Area Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$188.6	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$3,440.9	\$2,787.7	\$3,039.3
Wtd. Avg. Depreciation Reserve	-\$1,083.8	-\$1,073.6	-\$1,095.2
Net Utility Plant	\$2,545.6	\$1,714.1	\$1,944.1
Deductions from Rate Base:			
Contributions In Aid of Construction	\$28.4	\$28.4	\$28.4
Advances	\$9.8	\$9.8	\$9.8
Reserve for Amortization of Intangibles	\$3.9	\$3.9	\$3.9
Deferred Taxes	\$276.8	\$90.0	\$148.0
Unamortized Investment Tax Credit	\$0.0	\$0.0	\$0.0
Total Deductions from Rate Base	\$318.8	\$132.1	\$190.1
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$2.5	\$2.5	\$2.5
Tank Painting	\$0.0	\$0.0	\$0.0
Working Cash - Lead Lag	\$76.5	\$84.9	\$89.0
Amount Withheld from Employees	-\$0.3	-\$0.3	-\$0.3
Total Working Capital	\$78.8	\$87.1	\$91.3
Taxes on - Advances	\$0.2	\$0.2	\$0.2
Taxes on - CIAC	\$4.0	\$4.0	\$4.0
Total Additions to Rate Base	\$83.0	\$91.3	\$95.5
Wtd. Avg. Rate Base - District	\$2,309.8	\$1,673.3	\$1,849.5
Wtd. Avg. Rate Base - Redwood Valley Allocation	\$106.7	\$46.7	\$40.1
Wtd. Avg. Rate Base - GO Allocation	\$130.2	\$64.8	\$85.2
Total Weighted Average Rate Base	\$2,546.7	\$1,784.8	\$1,974.8

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

REDWOOD VALLEY - UNIFIED AREA DISTRICT

(Now consolidated into Bay Area Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$188.6	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$3,792.2	\$2,763.6	\$3,114.5
Wtd. Avg. Depreciation Reserve	-\$1,200.2	-\$1,175.1	-\$1,209.1
Net Utility Plant	\$2,780.7	\$1,588.5	\$1,905.4
Deductions from Rate Base:			
Contributions In Aid of Construction	\$28.9	\$28.8	\$28.9
Advances	\$13.2	\$13.2	\$13.2
Reserve for Amortization of Intangibles	\$5.3	\$5.3	\$5.3
Deferred Taxes	\$391.5	\$101.3	\$169.9
Unamortized Investment Tax Credit	\$0.0	\$0.0	\$0.0
Total Deductions from Rate Base	\$438.9	\$148.7	\$217.3
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$2.5	\$2.5	\$2.5
Tank Painting	\$37.9	\$37.9	\$37.9
Working Cash - Lead Lag	\$100.1	\$88.0	\$95.1
Amount Withheld from Employees	-\$0.3	-\$0.3	-\$0.3
Total Working Capital	\$140.3	\$128.2	\$135.3
Taxes on - Advances	\$0.2	\$0.2	\$0.2
Taxes on - CIAC	\$3.8	\$3.8	\$3.8
Total Additions to Rate Base	\$144.3	\$132.2	\$139.3
Wtd. Avg. Rate Base - District	\$2,486.0	\$1,572.0	\$1,827.4
Wtd. Avg. Rate Base - Redwood Valley Allocation	\$144.7	\$39.8	\$73.0
Wtd. Avg. Rate Base - GO Allocation	\$135.6	\$54.8	\$85.6
Total Weighted Average Rate Base	\$2,766.4	\$1,666.6	\$1,986.0

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

SALINAS DISTRICT

(Now consolidated into Monterey Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$7,943.9	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$180,750.3	\$159,623.4	\$170,790.4
Wtd. Avg. Depreciation Reserve	-\$49,904.0	-\$49,382.6	-\$49,619.8
Net Utility Plant	\$138,790.2	\$110,240.9	\$121,170.7
Deductions from Rate Base:			
Contributions In Aid of Construction	\$23,832.2	\$23,833.6	\$23,384.1
Advances	\$9,501.8	\$9,501.8	\$9,501.8
Reserve for Amortization of Intangibles	\$966.5	\$954.8	\$967.6
Deferred Taxes	\$12,552.1	\$10,243.8	\$12,602.8
Unamortized Investment Tax Credit	\$104.8	\$104.8	\$104.8
Total Deductions from Rate Base	\$46,957.5	\$44,638.8	\$46,561.1
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$559.6	\$559.6	\$559.6
Tank Painting	\$436.3	\$436.3	\$436.3
Working Cash - Lead Lag	\$1,842.8	\$1,832.8	\$1,852.9
Amount Withheld from Employees	-\$11.5	-\$11.5	-\$11.5
Total Working Capital	\$2,827.2	\$2,817.2	\$2,837.2
Taxes on - Advances	\$419.2	\$419.2	\$419.2
Taxes on - CIAC	\$489.2	\$489.2	\$449.9
Total Additions to Rate Base	\$3,735.7	\$3,725.6	\$3,706.4
Wtd. Avg. Rate Base - District	\$95,568.4	\$69,327.7	\$78,316.0
Wtd. Avg. Rate Base - GO Allocation	\$5,267.2	\$2,621.1	\$3,445.6
Total Weighted Average Rate Base	\$100,835.6	\$71,948.8	\$81,761.6

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

SALINAS DISTRICT

(Now consolidated into Monterey Region - see Section C of this attachment)

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
(In \$1,000)			
Wtd.Avg. Construction in Progress	\$7,943.9	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$195,655.9	\$161,666.7	\$181,346.3
Wtd. Avg. Depreciation Reserve	-\$55,181.1	-\$53,928.9	-\$54,684.0
Net Utility Plant	\$148,418.6	\$107,737.8	\$126,662.3
Deductions from Rate Base:			
Contributions In Aid of Construction	\$24,619.3	\$24,621.8	\$23,856.1
Advances	\$8,969.3	\$8,969.3	\$8,969.3
Reserve for Amortization of Intangibles	\$1,070.6	\$1,050.5	\$1,071.1
Deferred Taxes	\$14,078.5	\$10,060.3	\$13,873.1
Unamortized Investment Tax Credit	\$101.6	\$101.6	\$101.6
Total Deductions from Rate Base	\$48,839.2	\$44,803.5	\$47,871.2
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$559.6	\$559.6	\$559.6
Tank Painting	\$726.7	\$726.7	\$726.7
Working Cash - Lead Lag	\$1,974.5	\$1,929.9	\$1,914.3
Amount Withheld from Employees	-\$11.5	-\$11.5	-\$11.5
Total Working Capital	\$3,249.3	\$3,204.7	\$3,189.1
Taxes on - Advances	\$416.1	\$416.1	\$416.1
Taxes on - CIAC	\$554.7	\$554.7	\$497.3
Total Additions to Rate Base	\$4,220.1	\$4,175.5	\$4,102.4
Wtd. Avg. Rate Base - District	\$103,799.5	\$67,109.7	\$82,893.6
Wtd. Avg. Rate Base - GO Allocation	\$5,488.9	\$2,216.1	\$3,465.3
Total Weighted Average Rate Base	\$109,288.4	\$69,325.8	\$86,358.9

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

SELMA DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$564.1	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$30,763.1	\$28,210.5	\$29,129.3
Wtd. Avg. Depreciation Reserve	-\$9,849.5	-\$9,783.9	-\$9,870.6
Net Utility Plant	\$21,477.8	\$18,426.6	\$19,258.7
Deductions from Rate Base:			
Contributions In Aid of Construction	\$1,946.0	\$1,946.0	\$1,945.7
Advances	\$2,778.4	\$2,778.4	\$2,778.4
Reserve for Amortization of Intangibles	\$257.6	\$257.3	\$257.9
Deferred Taxes	\$2,111.0	\$1,742.5	\$1,721.0
Unamortized Investment Tax Credit	\$20.2	\$20.2	\$20.2
Total Deductions from Rate Base	\$7,113.2	\$6,744.3	\$6,723.3
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$202.9	\$202.9	\$202.9
Tank Painting	\$0.0	\$0.0	\$0.0
Working Cash - Lead Lag	\$92.3	\$107.9	\$116.4
Amount Withheld from Employees	-\$2.2	-\$2.2	-\$2.2
Total Working Capital	\$293.0	\$308.6	\$317.1
Taxes on - Advances	\$173.6	\$173.6	\$173.6
Taxes on - CIAC	\$44.3	\$44.3	\$44.3
Total Additions to Rate Base	\$511.0	\$526.6	\$535.1
Wtd. Avg. Rate Base - District	\$14,875.6	\$12,208.9	\$13,070.5
Wtd. Avg. Rate Base - GO Allocation	\$1,006.5	\$500.9	\$658.5
Total Weighted Average Rate Base	\$15,882.1	\$12,709.8	\$13,729.0

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

SELMA DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$564.1	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$32,039.5	\$28,626.1	\$29,403.7
Wtd. Avg. Depreciation Reserve	-\$10,687.2	-\$10,535.1	-\$10,662.8
Net Utility Plant	\$21,916.4	\$18,091.0	\$18,740.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$2,016.4	\$2,016.2	\$2,015.4
Advances	\$2,730.4	\$2,730.4	\$2,730.4
Reserve for Amortization of Intangibles	\$288.2	\$287.8	\$288.7
Deferred Taxes	\$2,258.8	\$1,742.3	\$1,673.4
Unamortized Investment Tax Credit	\$19.8	\$19.8	\$19.8
Total Deductions from Rate Base	\$7,313.5	\$6,796.4	\$6,727.7
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$202.9	\$202.9	\$202.9
Tank Painting	\$0.0	\$0.0	\$0.0
Working Cash - Lead Lag	\$80.1	\$107.0	\$114.9
Amount Withheld from Employees	-\$2.2	-\$2.2	-\$2.2
Total Working Capital	\$280.8	\$307.7	\$315.7
Taxes on - Advances	\$178.7	\$178.7	\$178.7
Taxes on - CIAC	\$51.5	\$51.5	\$51.5
Total Additions to Rate Base	\$511.0	\$537.9	\$545.9
Wtd. Avg. Rate Base - District	\$15,113.9	\$11,832.5	\$12,559.1
Wtd. Avg. Rate Base - GO Allocation	\$1,049.0	\$423.5	\$662.2
Total Weighted Average Rate Base	\$16,162.9	\$12,256.0	\$13,221.3

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

STOCKTON DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$5,582.7	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$172,139.0	\$135,972.9	\$150,925.2
Wtd. Avg. Depreciation Reserve	-\$54,301.9	-\$53,761.9	-\$53,918.8
Net Utility Plant	\$123,419.8	\$82,211.0	\$97,006.5
Deductions from Rate Base:			
Contributions In Aid of Construction	\$4,567.7	\$4,565.2	\$4,566.8
Advances	\$5,351.8	\$5,351.8	\$5,351.8
Reserve for Amortization of Intangibles	\$793.3	\$779.3	\$798.8
Deferred Taxes	\$20,496.7	\$10,232.0	\$16,018.3
Unamortized Investment Tax Credit	\$92.2	\$92.2	\$92.2
Total Deductions from Rate Base	\$31,301.7	\$21,020.5	\$26,827.9
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$527.4	\$527.4	\$527.4
Tank Painting	\$696.0	\$696.0	\$696.0
Working Cash - Lead Lag	\$1,429.3	\$1,783.6	\$1,816.1
Amount Withheld from Employees	-\$14.6	-\$14.6	-\$14.6
Total Working Capital	\$2,638.1	\$2,992.4	\$3,024.9
Taxes on - Advances	\$145.5	\$145.5	\$145.5
Taxes on - CIAC	\$232.5	\$232.5	\$232.5
Total Additions to Rate Base	\$3,016.2	\$3,370.4	\$3,402.9
Wtd. Avg. Rate Base - District	\$95,134.2	\$64,561.0	\$73,581.5
Wtd. Avg. Rate Base - GO Allocation	\$6,716.5	\$3,342.3	\$4,393.5
Total Weighted Average Rate Base	\$101,850.7	\$67,903.3	\$77,975.0

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

STOCKTON DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$5,582.7	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$199,361.2	\$134,779.3	\$165,458.2
Wtd. Avg. Depreciation Reserve	-\$59,615.0	-\$57,882.1	-\$58,562.3
Net Utility Plant	\$145,328.9	\$76,897.2	\$106,895.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$4,792.6	\$4,787.5	\$4,790.1
Advances	\$5,116.2	\$5,116.2	\$5,116.2
Reserve for Amortization of Intangibles	\$880.7	\$855.6	\$887.0
Deferred Taxes	\$26,802.2	\$10,237.8	\$19,016.6
Unamortized Investment Tax Credit	\$86.9	\$86.9	\$86.9
Total Deductions from Rate Base	\$37,678.6	\$21,083.9	\$29,896.7
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$527.4	\$527.4	\$527.4
Tank Painting	\$617.2	\$617.2	\$617.2
Working Cash - Lead Lag	\$1,480.5	\$1,813.6	\$1,849.1
Amount Withheld from Employees	-\$14.6	-\$14.6	-\$14.6
Total Working Capital	\$2,610.5	\$2,943.6	\$2,979.1
Taxes on - Advances	\$140.6	\$140.6	\$140.6
Taxes on - CIAC	\$240.1	\$240.1	\$240.1
Total Additions to Rate Base	\$2,991.3	\$3,324.4	\$3,359.9
Wtd. Avg. Rate Base - District	\$110,641.6	\$59,137.6	\$80,359.0
Wtd. Avg. Rate Base - GO Allocation	\$6,999.1	\$2,825.9	\$4,418.8
Total Weighted Average Rate Base	\$117,640.7	\$61,963.5	\$84,777.8

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

VISALIA DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$ 4,941.7	\$ -	\$ -
Wtd.Avg. Plant in Serv.	\$ 182,211.2	\$ 164,248.3	\$ 173,810.8
Wtd. Avg. Depreciation Reserve	\$ (57,959.2)	\$ (57,439.0)	\$ (57,681.5)
Net Utility Plant	\$ 129,193.6	\$ 106,809.3	\$ 116,129.3
Deductions from Rate Base:			
Contributions In Aid of Construction	\$ 11,677.8	\$ 11,676.8	\$ 11,676.6
Advances	\$ 41,809.8	\$ 41,809.8	\$ 41,809.8
Reserve for Amortization of Intangibles	\$ 249.6	\$ 247.7	\$ 247.7
Deferred Taxes	\$ 11,387.0	\$ 8,952.7	\$ 10,321.2
Unamortized Investment Tax Credit	\$ 89.4	\$ 89.4	\$ 89.4
Total Deductions from Rate Base	\$ 65,213.6	\$ 62,776.4	\$ 64,144.8
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$ 324.7	\$ 324.7	\$ 324.7
Tank Painting	\$ 967.1	\$ 967.1	\$ -
Working Cash - Lead Lag	\$ (1,473.8)	\$ (1,014.8)	\$ 525.1
Amount Withheld from Employees	\$ (13.5)	\$ (13.5)	\$ (13.5)
Total Working Capital	\$ (195.5)	\$ 263.4	\$ 836.3
Taxes on - Advances	\$ 1,715.8	\$ 1,715.8	\$ 1,715.8
Taxes on - CIAC	\$ 728.6	\$ 728.6	\$ 728.6
Total Additions to Rate Base	\$ 2,248.9	\$ 2,707.8	\$ 3,280.7
Wtd. Avg. Rate Base - District	\$ 66,229.0	\$ 46,740.7	\$ 55,265.2
Wtd. Avg. Rate Base - GO Allocation	\$ 6,221.7	\$ 3,096.1	\$ 4,069.9
Total Weighted Average Rate Base	\$ 72,450.7	\$ 49,836.8	\$ 59,335.1

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

VISALIA DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
(In \$1,000)			
Wtd.Avg. Construction in Progress	\$ 4,941.7	\$ -	\$ -
Wtd.Avg. Plant in Serv.	\$ 191,490.2	\$ 166,013.1	\$ 179,011.1
Wtd. Avg. Depreciation Reserve	\$ (62,885.9)	\$ (61,753.6)	\$ (62,291.1)
Net Utility Plant	\$ 133,546.0	\$ 104,259.5	\$ 116,720.0
Deductions from Rate Base:			
Contributions In Aid of Construction	\$ 12,060.7	\$ 12,056.9	\$ 12,056.6
Advances	\$ 41,764.9	\$ 41,764.9	\$ 41,764.9
Reserve for Amortization of Intangibles	\$ 286.1	\$ 283.5	\$ 283.5
Deferred Taxes	\$ 12,238.9	\$ 8,644.2	\$ 10,412.3
Unamortized Investment Tax Credit	\$ 88.0	\$ 88.0	\$ 88.0
Total Deductions from Rate Base	\$ 66,438.7	\$ 62,837.6	\$ 64,605.3
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$ 324.7	\$ 324.7	\$ 324.7
Tank Painting	\$ 967.1	\$ 967.1	\$ -
Working Cash - Lead Lag	\$ (899.6)	\$ (752.7)	\$ 723.2
Amount Withheld from Employees	\$ (13.5)	\$ (13.5)	\$ (13.5)
Total Working Capital	\$ 378.6	\$ 525.6	\$ 1,034.4
Taxes on - Advances	\$ 1,461.4	\$ 1,461.4	\$ 1,461.4
Taxes on - CIAC	\$ 749.6	\$ 749.6	\$ 749.6
Total Additions to Rate Base	\$ 2,589.6	\$ 2,736.6	\$ 3,245.4
Wtd. Avg. Rate Base - District	\$ 69,696.9	\$ 44,158.5	\$ 55,360.1
Wtd. Avg. Rate Base - GO Allocation	\$ 6,483.5	\$ 2,617.9	\$ 4,093.3
Total Weighted Average Rate Base	\$ 76,180.4	\$ 46,776.4	\$ 59,453.4

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

WESTLAKE DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$1,604.8	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$42,915.6	\$39,831.7	\$41,455.1
Wtd. Avg. Depreciation Reserve	-\$15,618.6	-\$15,575.3	-\$15,619.4
Net Utility Plant	\$28,901.9	\$24,256.4	\$25,835.7
Deductions from Rate Base:			
Contributions In Aid of Construction	\$2,566.7	\$2,565.5	\$2,565.9
Advances	\$1,955.7	\$1,955.7	\$1,955.7
Reserve for Amortization of Intangibles	\$211.7	\$211.7	\$211.7
Deferred Taxes	\$4,218.9	\$3,625.8	\$4,012.0
Unamortized Investment Tax Credit	-\$36.9	-\$36.9	-\$36.9
Total Deductions from Rate Base	\$8,916.1	\$8,321.7	\$8,708.4
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$203.4	\$203.4	\$203.4
Tank Painting	\$188.7	\$188.7	\$188.7
Working Cash - Lead Lag	\$116.1	\$144.3	\$162.4
Amount Withheld from Employees	-\$3.9	-\$3.9	-\$4.5
Total Working Capital	\$504.3	\$532.5	\$550.0
Taxes on - Advances	\$12.8	\$12.8	\$12.8
Taxes on - CIAC	\$18.2	\$18.2	\$18.2
Total Additions to Rate Base	\$535.2	\$563.4	\$581.0
Wtd. Avg. Rate Base - District	\$20,521.0	\$16,498.1	\$17,708.2
Wtd. Avg. Rate Base - GO Allocation	\$2,056.6	\$1,023.3	\$1,345.2
Total Weighted Average Rate Base	\$22,577.6	\$17,521.4	\$19,053.4

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

WESTLAKE DISTRICT

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$1,604.8	\$0.0	\$0.0
Wtd.Avg. Plant in Serv.	\$44,493.9	\$40,006.7	\$42,249.2
Wtd. Avg. Depreciation Reserve	-\$16,667.4	-\$16,539.9	-\$16,626.5
Net Utility Plant	\$29,431.4	\$23,466.9	\$25,622.6
Deductions from Rate Base:			
Contributions In Aid of Construction	\$2,426.8	\$2,422.6	\$2,424.0
Advances	\$1,777.0	\$1,777.0	\$1,777.0
Reserve for Amortization of Intangibles	\$235.0	\$235.0	\$235.0
Deferred Taxes	\$4,389.7	\$3,493.9	\$3,978.2
Unamortized Investment Tax Credit	-\$35.9	-\$35.9	-\$35.9
Total Deductions from Rate Base	\$8,792.6	\$7,892.7	\$8,378.2
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$203.4	\$203.4	\$203.4
Tank Painting	\$165.1	\$165.1	\$165.1
Working Cash - Lead Lag	\$103.1	\$149.4	\$173.3
Amount Withheld from Employees	-\$3.9	-\$3.9	-\$4.5
Total Working Capital	\$467.7	\$513.9	\$537.4
Taxes on - Advances	\$12.3	\$12.3	\$12.3
Taxes on - CIAC	\$19.3	\$19.3	\$19.3
Total Additions to Rate Base	\$499.3	\$545.6	\$569.0
Wtd. Avg. Rate Base - District	\$21,138.1	\$16,119.8	\$17,813.4
Wtd. Avg. Rate Base - GO Allocation	\$2,143.0	\$865.3	\$1,353.0
Total Weighted Average Rate Base	\$23,281.1	\$16,985.1	\$19,166.4

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

Willows District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$ 292.1	\$ -	\$ -
Wtd.Avg. Plant in Serv.	\$ 14,766.7	\$ 12,757.2	\$ 13,622.3
Wtd. Avg. Depreciation Reserve	\$ (4,662.6)	\$ (4,642.8)	\$ (4,663.2)
Net Utility Plant	\$ 10,396.2	\$ 8,114.4	\$ 8,959.1
Deductions from Rate Base:			
Contributions In Aid of Construction	\$ 690.7	\$ 688.7	\$ 690.0
Advances	\$ 1,505.8	\$ 1,505.8	\$ 1,505.8
Reserve for Amortization of Intangibles	\$ 208.8	\$ 208.8	\$ 208.8
Deferred Taxes	\$ 1,098.7	\$ 883.9	\$ 1,019.6
Unamortized Investment Tax Credit	\$ 7.2	\$ 7.2	\$ 7.2
Total Deductions from Rate Base	\$ 3,511.1	\$ 3,294.3	\$ 3,431.3
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$ 41.1	\$ 41.1	\$ 41.1
Tank Painting	\$ -	\$ -	\$ -
Working Cash - Lead Lag	\$ 20.7	\$ 51.8	\$ 52.4
Amount Withheld from Employees	\$ (1.0)	\$ (1.0)	\$ (1.0)
Total Working Capital	\$ 60.8	\$ 91.8	\$ 92.4
Taxes on - Advances	\$ 5.8	\$ 5.8	\$ 5.8
Taxes on - CIAC	\$ 7.2	\$ 7.2	\$ 7.2
Total Additions to Rate Base	\$ 73.7	\$ 104.8	\$ 105.4
Wtd. Avg. Rate Base - District	\$ 6,958.9	\$ 4,924.9	\$ 5,633.3
Wtd. Avg. Rate Base - GO Allocation	\$ 477.2	\$ 237.5	\$ 312.1
Total Weighted Average Rate Base	\$ 7,436.1	\$ 5,162.4	\$ 5,945.4

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

Willows District

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$ 292.1	\$ -	\$ -
Wtd.Avg. Plant in Serv.	\$ 15,681.5	\$ 12,938.5	\$ 14,026.1
Wtd. Avg. Depreciation Reserve	\$ (4,923.2)	\$ (4,889.0)	\$ (4,910.4)
Net Utility Plant	\$ 11,050.4	\$ 8,049.5	\$ 9,115.8
Deductions from Rate Base:			
Contributions In Aid of Construction	\$ 740.1	\$ 735.7	\$ 738.2
Advances	\$ 1,484.2	\$ 1,484.2	\$ 1,484.2
Reserve for Amortization of Intangibles	\$ 236.3	\$ 236.3	\$ 236.3
Deferred Taxes	\$ 1,188.0	\$ 885.0	\$ 1,055.4
Unamortized Investment Tax Credit	\$ 6.8	\$ 6.8	\$ 6.8
Total Deductions from Rate Base	\$ 3,655.4	\$ 3,348.1	\$ 3,520.9
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$ 41.1	\$ 41.1	\$ 41.1
Tank Painting	\$ -	\$ -	\$ -
Working Cash - Lead Lag	\$ 74.8	\$ 60.5	\$ 64.9
Amount Withheld from Employees	\$ (1.0)	\$ (1.0)	\$ (1.0)
Total Working Capital	\$ 114.9	\$ 100.5	\$ 104.9
Taxes on - Advances	\$ 5.6	\$ 5.6	\$ 5.6
Taxes on - CIAC	\$ 9.0	\$ 9.0	\$ 9.0
Total Additions to Rate Base	\$ 129.5	\$ 115.1	\$ 119.5
Wtd. Avg. Rate Base - District	\$ 7,524.4	\$ 4,816.5	\$ 5,714.4
Wtd. Avg. Rate Base - GO Allocation	\$ 497.3	\$ 200.8	\$ 314.0
Total Weighted Average Rate Base	\$ 8,021.7	\$ 5,017.3	\$ 6,028.4

Attachment 2

SECTION C

RATE BASE COMPARISON TABLES

CONSOLIDATED REGIONS

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

Bay Area Region

(Formerly "Bayshore" and "Redwood Valley-Coast Springs, Lucerne, and Unified")

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate*	Settlement
		(In \$1,000)	
Wtd.Avg. Construction in Progress	\$5,830.9		\$0.0
Wtd.Avg. Plant in Serv.	\$221,859.0		\$206,155.8
Wtd. Avg. Depreciation Reserve	-\$79,407.1		-\$77,478.9
Net Utility Plant	\$148,282.8		\$128,676.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$15,648.6		\$16,540.1
Advances	\$4,122.0		\$4,122.0
Reserve for Amortization of Intangibles	\$1,197.5		\$1,194.1
Deferred Taxes	\$14,668.4		\$14,721.3
Unamortized Investment Tax Credit	\$174.7		\$174.7
Total Deductions from Rate Base	\$35,811.2		\$36,752.3
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$334.8		\$413.4
Tank Painting	\$1,905.2		\$1,811.3
Working Cash - Lead Lag	\$2,168.8		\$2,055.2
Amount Withheld from Employees	-\$19.6		-\$19.6
Total Working Capital	\$4,389.2		\$4,260.4
Taxes on - Advances	\$19.7		\$19.7
Taxes on - CIAC	\$774.5		\$907.8
Total Additions to Rate Base	\$5,183.4		\$5,187.8
Wtd. Avg. Rate Base - District	\$117,655.0		\$97,112.5
Wtd. Avg. Rate Base - RWV Allocation			\$208.3
Wtd. Avg. Rate Base - GO Allocation	\$9,007.2		\$5,892.1
Total Weighted Average Rate Base	\$126,662.2		\$103,212.9

***ORA did not support consolidation in its report**

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

Bay Area Region

(Formerly "Bayshore" and "Redwood Valley-Coast Springs, Lucerne, and Unified")

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate*	Settlement
		(In \$1,000)	
Wtd.Avg. Construction in Progress	\$5,830.9		\$0.0
Wtd.Avg. Plant in Serv.	\$235,318.3		\$220,364.3
Wtd. Avg. Depreciation Reserve	<u>-\$86,557.8</u>		<u>-\$83,289.4</u>
Net Utility Plant	\$154,591.4		\$137,074.9
Deductions from Rate Base:			
Contributions In Aid of Construction	\$15,791.5		\$17,954.7
Advances	\$3,862.2		\$3,862.2
Reserve for Amortization of Intangibles	\$1,271.5		\$1,265.0
Deferred Taxes	\$15,534.7		\$15,680.4
Unamortized Investment Tax Credit	<u>\$163.6</u>		<u>\$163.6</u>
Total Deductions from Rate Base	\$36,623.5		\$38,925.8
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$334.8		\$413.4
Tank Painting	\$1,744.1		\$1,659.7
Working Cash - Lead Lag	\$2,240.9		\$2,160.6
Amount Withheld from Employees	<u>-\$19.6</u>		<u>-\$19.6</u>
Total Working Capital	\$4,300.3		\$4,214.1
Taxes on - Advances	\$19.0		\$19.0
Taxes on - CIAC	<u>\$786.7</u>		<u>\$915.2</u>
Total Additions to Rate Base	\$5,106.0		\$5,148.2
Wtd. Avg. Rate Base - District	\$123,073.8		\$103,297.3
Wtd. Avg. Rate Base - RWV Allocation			\$379.6
Wtd. Avg. Rate Base - GO Allocation	<u>\$9,386.1</u>		<u>\$5,925.8</u>
Total Weighted Average Rate Base	<u>\$132,459.9</u>		<u>\$109,602.7</u>

***ORA did not support consolidation in its report**

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

Los Angeles County Region

(Formerly "Antelope Valley" and "Palos Verdes")

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate*	Settlement
		(In \$1,000)	
Wtd.Avg. Construction in Progress	\$5,159.4		\$0.0
Wtd.Avg. Plant in Serv.	\$113,750.5		\$91,540.6
Wtd. Avg. Depreciation Reserve	-\$44,255.8		-\$43,749.0
Net Utility Plant	<u>\$74,654.1</u>		<u>\$47,791.7</u>
Deductions from Rate Base:			
Contributions In Aid of Construction	\$2,951.7		\$2,952.3
Advances	\$1,738.7		\$1,738.7
Reserve for Amortization of Intangibles	\$371.7		\$356.7
Deferred Taxes	\$8,165.1		\$7,910.2
Unamortized Investment Tax Credit	<u>\$108.7</u>		<u>\$108.7</u>
Total Deductions from Rate Base	\$13,335.9		\$13,066.7
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$550.0		\$550.0
Tank Painting	\$558.0		\$558.0
Working Cash - Lead Lag	\$2.5		-\$85.9
Amount Withheld from Employees	<u>-\$12.4</u>		<u>-\$12.4</u>
Total Working Capital	\$1,098.2		\$1,009.7
Taxes on - Advances	\$58.2		\$58.2
Taxes on - CIAC	<u>\$111.9</u>		<u>\$111.9</u>
Total Additions to Rate Base	\$1,268.3		\$1,179.8
Wtd. Avg. Rate Base - District	\$62,586.5		\$35,904.8
Wtd. Avg. Rate Base - Rancho Dominguez Allocation	\$909.7		\$445.4
Wtd. Avg. Rate Base - GO Allocation	<u>\$5,709.7</u>		<u>\$3,735.1</u>
Total Weighted Average Rate Base	<u><u>\$69,205.8</u></u>		<u><u>\$40,085.3</u></u>

***ORA did not support consolidation in its report**

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

Los Angeles County Region

(Formerly "Antelope Valley" and "Palos Verdes")

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate*	Settlement
		(In \$1,000)	
Wtd.Avg. Construction in Progress	\$5,159.4		\$0.0
Wtd.Avg. Plant in Serv.	\$142,985.0		\$98,152.9
Wtd. Avg. Depreciation Reserve	-\$47,195.7		-\$46,226.1
Net Utility Plant	\$100,948.7		\$51,926.8
Deductions from Rate Base:			
Contributions In Aid of Construction	\$3,068.7		\$3,069.2
Advances	\$1,653.3		\$1,653.3
Reserve for Amortization of Intangibles	\$425.8		\$401.2
Deferred Taxes	\$9,389.2		\$8,545.6
Unamortized Investment Tax Credit	\$99.5		\$99.5
Total Deductions from Rate Base	\$14,636.5		\$13,768.7
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$550.0		\$550.0
Tank Painting	\$580.3		\$755.1
Working Cash - Lead Lag	-\$80.8		-\$68.8
Amount Withheld from Employees	-\$12.4		-\$12.4
Total Working Capital	\$1,037.1		\$1,224.0
Taxes on - Advances	\$84.8		\$84.8
Taxes on - CIAC	\$109.0		\$109.0
Total Additions to Rate Base	\$1,230.9		\$1,417.8
Wtd. Avg. Rate Base - District	\$87,543.1		\$39,575.9
Wtd. Avg. Rate Base - Rancho Dominguez Allocation	\$908.4		\$383.6
Wtd. Avg. Rate Base - GO Allocation	\$5,949.9		\$3,756.4
Total Weighted Average Rate Base	\$94,401.4		\$43,715.9

***ORA did not support consolidation in its report**

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

Monterey Region

(Formerly "King City" and "Salinas")

WEIGHTED AVERAGE DEPRECIATED RATE BASE

TEST YEAR 2017

Item	Utility Estimate	ORA Estimate*	Settlement
		(In \$1,000)	
Wtd.Avg. Construction in Progress	\$8,827.4		\$0.0
Wtd.Avg. Plant in Serv.	\$202,605.7		\$191,214.4
Wtd. Avg. Depreciation Reserve	<u>-\$55,244.8</u>		<u>-\$55,135.0</u>
Net Utility Plant	\$156,188.3		\$136,079.4
Deductions from Rate Base:			
Contributions In Aid of Construction	\$24,682.2		\$24,234.0
Advances	\$12,019.1		\$12,019.1
Reserve for Amortization of Intangibles	\$1,312.8		\$1,313.7
Deferred Taxes	\$14,085.7		\$13,872.1
Unamortized Investment Tax Credit	<u>\$112.4</u>		<u>\$112.4</u>
Total Deductions from Rate Base	\$52,212.2		\$51,551.3
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$612.9		\$612.9
Tank Painting	\$556.9		\$436.3
Working Cash - Lead Lag	\$1,943.2		\$1,985.6
Amount Withheld from Employees	<u>-\$12.7</u>		<u>-\$12.7</u>
Total Working Capital	\$3,100.2		\$3,022.1
Taxes on - Advances	\$493.4		\$493.4
Taxes on - CIAC	<u>\$502.1</u>		<u>\$462.8</u>
Total Additions to Rate Base	\$4,095.7		\$3,978.3
Wtd. Avg. Rate Base - District	\$108,071.8		\$88,506.4
Wtd. Avg. Rate Base - GO Allocation	<u>\$5,839.9</u>		<u>\$3,820.3</u>
Total Weighted Average Rate Base	<u>\$113,911.7</u>		<u>\$92,326.7</u>

***ORA did not support consolidation in its report**

Attachment 2 to Settlement Agreement

RATE BASE COMPARISON TABLE

Monterey Region

(Formerly "King City" and "Salinas")

WEIGHTED AVERAGE DEPRECIATED RATE BASE

ESCALATION YEAR 2018

Item	Utility Estimate	ORA Estimate*	Settlement
	(In \$1,000)		
Wtd.Avg. Construction in Progress	\$8,827.4		\$0.0
Wtd.Avg. Plant in Serv.	\$219,623.3		\$203,299.4
Wtd. Avg. Depreciation Reserve	-\$61,071.0		-\$60,856.8
Net Utility Plant	\$167,379.7		\$142,442.6
Deductions from Rate Base:			
Contributions In Aid of Construction	\$25,493.4		\$24,730.0
Advances	\$11,635.4		\$11,635.4
Reserve for Amortization of Intangibles	\$1,444.6		\$1,445.0
Deferred Taxes	\$15,990.3		\$15,461.1
Unamortized Investment Tax Credit	\$109.2		\$109.2
Total Deductions from Rate Base	\$54,672.9		\$53,380.8
Additions to Rate Base:			
Working Capital:			
Materials and Supplies	\$612.9		\$612.9
Tank Painting	\$896.2		\$790.7
Working Cash - Lead Lag	\$2,100.8		\$2,003.7
Amount Withheld from Employees	-\$12.7		-\$12.7
Total Working Capital	\$3,597.2		\$3,394.6
Taxes on - Advances	\$492.3		\$492.3
Taxes on - CIAC	\$566.7		\$509.2
Total Additions to Rate Base	\$4,656.2		\$4,396.2
Wtd. Avg. Rate Base - District	\$117,363.0		\$93,458.0
Wtd. Avg. Rate Base - GO Allocation	\$6,085.7		\$3,842.0
Total Weighted Average Rate Base	\$123,448.7		\$97,300.0

***ORA did not support consolidation in its report**

Attachment 3

RATE BASE OFFSET ADVICE LETTER PROJECTS

Attachment 3 to Settlement Agreement

**California Water Service Company
2015 GRC
Rate Base Offset Advice Letter Projects**

District	PID	Description	Amount	Completion Year	Expected Filing Year	Authority	Expected Revenue Requirement
Bakersfield	00098348	New well addition in North Garden West - Well #1	\$2,090,099	2018	2019	2015 GRC	\$315,881
	00099166	Replace SCADA software and hardware	\$1,590,809	2018	2019	2015 GRC	\$240,422
	00099267	SCADA NW WTP	\$103,800	2018	2019	2015 GRC	\$15,688
	00099821	Water supply South West - New Well	\$2,039,120	2018	2019	2015 GRC	\$308,176
	00064433	Treatment for TCE at Station 146	\$2,067,148	2016	2017	2012 GRC	\$312,456
	00076395	NW Bakersfield Treatment Plant Enhancements	\$2,852,112	2016	2017	2012 GRC	\$431,045
Bayshore	00099296	Security windows in new building	\$203,510	2016	2017	2015 GRC	\$30,522
	00099103	Replace SCADA software and hardware	\$922,538	2018	2019	2015 GRC	\$138,361
	00060861	Water Storage - Tank (San Carlos)	\$1,000,000	2017	2018	2012 GRC	\$149,978
	00061318	Water Supply - Well at Station 1-24	\$1,189,243	2017	2018	2012 GRC	\$178,361
	00020141	Design & Equip 4MG Storage Tanks - Sta. 27, Beresford - San Mateo	\$2,403,200	2016	2017	2009 GRC	\$360,428
	00061336	Drill, Develop and Equip - SM Well	\$1,348,941	2018	2019	2012 GRC	\$202,312
	00061972	Land - SM Well	\$921,000	2016	2017	2012 GRC	\$138,130
	00063397	Operations/Customer Service Center	\$10,200,000	2017	2018	2012 GRC	\$1,529,778
	00063402	Office Furniture - Operations Center	\$204,000	2017	2018	2012 GRC	\$30,596
	00063772	Tank Replacement - Sta. 6 - San Mateo	\$6,020,000	2017	2018	2012 GRC	\$902,869
Bear Gulch	00097310	Additional Storage at Station 5 - 3MG	\$4,804,569	2017	2018	2015 GRC	\$717,053
	00099104	Replace SCADA software and hardware	\$762,610	2018	2019	2015 GRC	\$113,815
	00012922	Diversion Dam Fish Passage IMP	\$400,000	2017	2018	2005 GRC	\$59,698
	00020196	Fish Passage Facility - Upper Division Dam	\$1,315,000	2017	2018	2005 GRC	\$196,256
	00065249	Design of Dam Modifications	\$540,000	2016	2017	2012 GRC	\$80,592
Chico	00098729	SCADA for PRVs	\$159,891	2016	2017	2015 GRC	\$23,666
	00098722	SCADA RTUs	\$316,929	2018	2019	2015 GRC	\$46,910
	00099106	Replace SCADA software and hardware	\$812,950	2018	2019	2015 GRC	\$120,327

Attachment 3 to Settlement Agreement

**California Water Service Company
2015 GRC
Rate Base Offset Advice Letter Projects**

District	PID	Description	Amount	Completion Year	Expected Filing Year	Authority	Expected Revenue Requirement
	00020515	1.5 MG Tank Site - Sta. 79	\$2,618,225	2016	2017	2012 GRC	\$387,531
CSS	00099778	WQ Lab Space Improvement	\$2,299,072	2017	2018	2015 GRC	\$473,639
	00100031	HYPERION UPGRADE	\$1,615,336	2017	2018	2015 GRC	\$332,781
	00099272	Replace SCADA software and hardware	\$4,871,962	2018	2019	2015 GRC	\$1,003,689
	00064294	Office - Replace SCADA Hardware and Software	\$5,104,536	2017	2018	2012 GRC	\$1,051,602
Dixon	00099168	Replace SCADA software and hardware	\$305,710	2018	2019	2015 GRC	\$44,383
	00019807	New Generator - Sta. 4	\$146,667	2018	2019	2012 GRC	\$22,183
	00061955	New Well - Sta. 4	\$2,602,060	2018	2019	2012 GRC	\$393,547
Dominguez	00100482	Property for New DOM Well	\$1,248,379	2017	2018	2015 GRC	\$179,162
	00098334	Water Supply - New Well West Basin	\$3,891,480	2018	2019	2015 GRC	\$558,488
	00099167	Replace SCADA software and hardware	\$675,121	2018	2019	2015 GRC	\$96,890
	00099341	Treatment at Station 297	\$5,097,130	2018	2019	2015 GRC	\$731,517
	00099522	Treatment at Station 272	\$5,739,431	2018	2019	2015 GRC	\$823,698
	00076316	Station 232 Upgrade	\$2,221,934	2017	2018	2012 GRC	\$318,882
	00020772	Well Head Treatment - Sta. 294-01	\$4,964,000	2016	2017	2009 GRC	\$712,411
	00020775	Drill, Develop, and Equip New Well - Central Basin	\$6,617,000	2017	2018	2009 GRC	\$949,643
	00020838	Construct and Equip Well	\$6,617,000	2017	2018	2009 GRC	\$949,643
	00063837	Nitrification Control	\$200,000	2016	2017	2012 GRC	\$28,703
East Los Angeles	00076394	BP Carson Refinery Recycled Water Pipeline	\$4,000,000	2018	2019	2012 GRC	\$574,062
	00098232	SCADA monitors	\$18,035	2016	2017	2015 GRC	\$2,692
	00016074	Construction of Well 53-02 and Treatment	\$8,240,000	2017	2018	2007 GRC	\$1,229,961
	00020583	Drill, Develop, and Equip New Wells (62-01/02)	\$1,943,782	2016	2017	2009 GRC	\$290,143
	00020670	Construct Tank	\$3,777,023	2016	2017	2009 GRC	\$563,785
Hermosa Redondo	00099169	Replace SCADA software and hardware	\$558,157	2018	2019	2015 GRC	\$85,282
	00064502	Blending Facility or Nano Filtration Facility - Sta. 8 Well 2	\$4,080,000	2017	2018	2012 GRC	\$623,389
King City	00099170	Replace SCADA software and hardware	\$344,460	2018	2019	2015 GRC	\$52,304
Livermore	00098846	Replace SCADA Modicon RTUs	\$73,374	2016	2017	2015 GRC	\$11,080
	00098854	Replace SCADA Modicon RTUs	\$75,208	2017	2018	2015 GRC	\$11,357
	00098856	Replace SCADA Modicon RTUs	\$77,088	2018	2019	2015 GRC	\$11,641

Attachment 3 to Settlement Agreement

**California Water Service Company
2015 GRC
Rate Base Offset Advice Letter Projects**

District	PID	Description	Amount	Completion Year	Expected Filing Year	Authority	Expected Revenue Requirement
	00099171	Replace SCADA software and hardware	\$542,232	2018	2019	2015 GRC	\$81,879
Los Altos	00098508	SCADA tablets	\$1,442	2016	2017	2015 GRC	\$241
	00099172	Replace SCADA software and hardware	\$596,548	2018	2019	2015 GRC	\$99,635
	00062077	Replace 100K Gallon Redwood Tank - Sta. 8 Loyola Tank	\$312,308	2017	2018	2012 GRC	\$52,161
Marysville	00099174	Replace SCADA software and hardware	\$343,217	2018	2019	2015 GRC	\$53,313
Oroville	00099175	Replace SCADA software and hardware	\$355,987	2018	2019	2015 GRC	\$54,104
Palos Verdes	00098326	Crenshaw Ridge Supply Project	\$42,088,316	2018	2019	2015 GRC	\$6,243,686
	00098328	D-500 Pipeline	\$14,884,852	2018	2019	2015 GRC	\$2,208,127
	00099181	Replace SCADA software and hardware	\$371,788	2018	2019	2015 GRC	\$55,154
	00017331	Replace Panelboard - Sta. 22	\$620,000	2016	2017	2009 GRC	\$91,975
	00026747	New Panelboard for Boosters - Sta. 22 A-D (Phase 2)	\$576,900	2016	2017	2009 GRC	\$85,582
	00076174	Purchase Pump Station Property - PV Pipeline Project	\$2,000,000	2017	2018	2012 GRC	\$296,694
Salinas	00099176	Replace SCADA software and hardware	\$816,176	2018	2019	2015 GRC	\$126,253
	00023267	New 150K Gallon Storage Tank - Buena Vista	\$1,349,215	2016	2017	2009 GRC	\$208,709
Selma	00099177	Replace SCADA software and hardware	\$386,645	2018	2019	2015 GRC	\$59,362
Stockton	00099178	Replace SCADA software and hardware	\$782,028	2018	2019	2015 GRC	\$117,895
	00020204	Drill, Develop and Equip New Well	\$2,121,100	2016	2017	2009 GRC	\$319,767
Visalia	00099369	34 SCADA radios	\$78,035	2016	2017	2015 GRC	\$11,626
	00099179	Replace SCADA software and hardware	\$913,127	2018	2019	2015 GRC	\$136,041
Westlake	00099026	SCADA RTU	\$51,221	2016	2017	2015 GRC	\$7,706
	00099182	Replace SCADA software and hardware	\$436,406	2018	2019	2015 GRC	\$65,656
	00064175	Duesenberg Dr. Thousand Oaks Main Replacement	\$2,886,247	2017	2018	2012 GRC	\$434,224
Willows	00099180	Replace SCADA software and hardware	\$290,618	2018	2019	2015 GRC	\$39,894
			<u>\$197,094,047</u>				
							<u>\$30,007,087</u>

Attachment 4

CARRYOVER PROJECTS

Attachment 4 to Settlement Agreement - Carryover Projects

**California Water Service Company
2015 GRC
Carryover Projects**

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Antelope Valley	00061954	Replace Interior Safety Climb - Sta. 1 Tank 3 - Lancaster	\$3,255	\$0	\$0
Antelope Valley	00063495	Field - Large Power Tools including Jackhammers, Air Tools, & Metal Pipe Locators	\$0	\$6,637	\$0
Antelope Valley	00064110	Seismic Retrofit - Sta. 5 Tank 1 - Leona Valley System	\$0	\$68,104	\$0
Antelope Valley	00075615	Replace Pump & motor. Existing equipment leaks and is not VFD compatible.	\$0	\$0	\$103,800
Antelope Valley	00013185	INSTALL VFD PANELS	\$79,388	\$0	\$0
Antelope Valley	00020573	2 6" Gate Valves - Fremont	\$19,373	\$0	\$0
Antelope Valley	00063016	Replace 20 faulty service lines	\$52,370	\$318	\$0
Antelope Valley	00063494	Field - Large Power Tools including Jackhammers, Air Tools, & Metal Pipe Locators	\$0	\$6,120	\$0
Antelope Valley	00066789	Replace 10 service service lines	\$29,067	\$0	\$0
Antelope Valley	129-NON-SP	129- Antelope Valley Non-specific	\$18,377	\$0	\$0
Antelope Valley	AVD0900	Meter Replacement Program	\$1,656	\$0	\$0
Antelope Valley	00020509	Reconciling Item	\$27,834	\$0	\$0
Antelope Valley	00010391	AVEK Connection - Lancaster	\$143,219	\$0	\$0
Antelope Valley	00020700	20 1" Services - Lancaster	\$325	\$0	\$0
Antelope Valley	00072573	Replace Electrical Equip. - Sta. 1	\$460	\$0	\$0
Antelope Valley	00020701	150,000 Gallon Bolted Steel Tank - Sta. 4 - Lake Hughes - 250' 8" PVC	\$0	\$397,984	\$0
Antelope Valley	00021119	1,500' 6" PVC; 10 1" Services; 4 Hydrants - Elizabeth Lake Road	\$0	\$218,900	\$0
Antelope Valley	00066846	1500' 6"PVC; 20 Services; 4 Hydrants - Elizabeth Lake Road	\$0	\$285,600	\$0
Bakersfield	00020096	3,150' 8" PVC; Reconnect 68 1" Services; 1 Reconnect 1 2" Services; Reconnect 7 Hydrants on Belle Terrace - Castro Lane to Caylor St.	\$0	\$565,145	\$0
Bakersfield	00020212	Drake Street - 24th St. to Spruce St. - 2,348' 8" PVC; Reconnect 36 1" Services & 1 2" Service; Reconnect 5 Hydrants	\$0	\$417,605	\$0
Bakersfield	00061317	Purchase field equipment	\$0	\$29,070	\$0
Bakersfield	00064488	Vehicle - 0.5 Ton Pick Up F-150 with Tool Box and Light Bar - Meter Reader	\$0	\$42,000	\$0
Bakersfield	00051708	Interior Safety Climb - Sta. 148 Tank 2	\$2,965	\$0	\$0
Bakersfield	00054208	Replace Interior Safety Climb - Sta. 116 Tank 4 (University)	\$3,524	\$0	\$0
Bakersfield	00060252	Replace 10 LMI Chemical Pumps	\$10,373	\$0	\$0
Bakersfield	00061734	Paint Interior Complete; Replace & Install One 48" DIA. Cupola Vent - Sta. 155 Tank 1	\$10,400	\$0	\$0
Bakersfield	00061712	Upgrade CP System - Sta. 155 Tank 1	\$16,562	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Bakersfield	00051808	Paint Interior Complete, Upgrade CP System, & Replace Cupola Vent - Sta. 45 Tank 2	\$32,759	\$0	\$0
Bakersfield	00020171	1,470' 8" PVC; Reconnect 2 Hydrants - South K Street - Wilson to Sidney Drive	\$384,070	\$0	\$0
Bakersfield	00020185	P Street & Dorian Drive - South Chester & Wilson Road - 560' 6" PVC; Reconnect 13 1" Services; 1 Hydrant	\$343,377	\$0	\$0
Bakersfield	00020188	850' 6" PVC; Reconnect 20 1" Services; Reconnect 1 Hydrant - Houchin Road - Belle Terrace to Lester St.	\$176,397	\$0	\$0
Bakersfield	00064483	REPLACE V204042 MEETS 120K MILEAGE CRITERIA. PURCHASE 1.0 TON C&C WITH UTILITY BODY	\$0	\$52,936	\$0
Bakersfield	00061600	Field - Tools for Pump Operators	\$0	\$24,190	\$0
Bakersfield	00061601	72 New Filter Modules - NE WTP	\$0	\$130,793	\$0
Bakersfield	00063614	Replace Pump Equipment - Sta. 143-01	\$0	\$88,399	\$0
Bakersfield	00064491	Vehicle - 0.5 Ton Pick Up With Accessories - General Foreman	\$0	\$44,556	\$0
Bakersfield	00064493	Vehicle - 0.5 Ton Pick Up With Accessories - Superintendent	\$0	\$38,772	\$0
Bakersfield	00064498	Vehicle - 0.5 Ton Pick Up With Tool Box and Light bar - Serviceperson	\$0	\$37,643	\$0
Bakersfield	00018278	Union Ave. - Belle Terrace to Casa Loma - 2,660' 8" PVC	\$0	\$442,793	\$0
Bakersfield	00020387	Replace Panelboard - Sta. 186-A	\$0	\$102,908	\$0
Bakersfield	00020811	SCADA Cathodic Monitoring - Monte Vista, Hillcrest, University - Sta. 147 & 148	\$0	\$37,000	\$0
Bakersfield	00020812	5 SCADA Cathodic Monitoring - Sta. 155, 161, 164, 174, & Panorama	\$0	\$40,000	\$0
Bakersfield	00058272	Northwest BK WTP Investigation	\$0	\$97,487	\$0
Bakersfield	00061213	SCADA Cathodic Monitoring - Sta.147, 148, 155, & 164	\$0	\$32,910	\$0
Bakersfield	00063401	Replace Panelboard - Sta. 100	\$0	\$303,207	\$0
Bakersfield	00063612	Replace Pump Equipment - Sta. 184-01	\$0	\$91,986	\$0
Bakersfield	00067189	50 Pressure Transducers - Sta. 23 (3), 32, 36, 42, 44, 45(5), 47, 54, 68, 73 (2), 77,81 (2), 82, 85, 86, 87 (3), 88, 89, 91 (2), 96, 97 (3), 100 (3), 102, 105, 108, 116 (5), 123-2, 126, 127, 128, 129	\$0	\$180,148	\$0
Bakersfield	00067909	25 Flow Meters - Sta. 130, 134, 137, 141, 143, 133, 149, 153, 158, 161, 163, 176, 180, 184, 186-1, 188, 189, 190, 191, 193, 194, 198, 199, 206, 208	\$0	\$155,813	\$0
Bakersfield	00076093	2,660' of 16" DI transmission main in Wible Rd. from Panama Lane to Berkshire Rd and 340' of 16" CL&C in 36" steel casing for crossing Panama Lane.	\$0	\$1,350,000	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Bakersfield	00076073	1,200' of 16" DI transmission main in Akers Rd. from Bk Sta. 146 to De Ette Ave and 200' of 16" CL&C in 36" steel casing for canal crossing.	\$194,293	\$535,552	\$0
Bakersfield	00033170	Replace Interior Safety Climb - Sta. 45 Tank 1 Mt. Vernon	\$3,166	\$0	\$0
Bakersfield	00061292	Replace Flow Meter - K12 @ King & Jeffery	\$20,066	\$0	\$0
Bakersfield	00061295	Replace Flow Meter - Sta. 186	\$21,797	\$0	\$0
Bakersfield	00061752	Upgrade CP System - Sta. 176 Panorama Tank 1	\$22,237	\$0	\$0
Bakersfield	00062352	Office - 50 Chairs and 5 Tables - Field Conference Room	\$2,745	\$0	\$0
Bakersfield	00019957	Palo Verde & Loma Vista Court - 1,255' 6" PVC; 29 1" Services; 1 Hydrant	\$223,721	\$0	\$0
Bakersfield	00061595	Field - Tools for Pump Operators	\$14,730	\$0	\$0
Bakersfield	00062892	AC Unit - NE WTP - Sta. 216	\$8,904	\$0	\$0
Bakersfield	00021060	5 SCADA Remotes RTUs - Sta. 39, 40, 60, 151, & 177	\$52,321	\$0	\$0
Bakersfield	00020243	Steel Storage Building - NE WTP	\$66,715	\$0	\$0
Bakersfield	00060652	Hach Nitrate Analyzer - Sta. 153	\$30,072	\$0	\$0
Bakersfield	00061352	Hoseless Sludge Vac - NE WTP - Sta. 216	\$189,016	\$0	\$0
Bakersfield	00020169	Jones Street - Stockdale Hwy. to Quarter - 1,320' 6" PVC; 40 1" Services; 2 Hydrants	\$368,650	\$0	\$0
Bakersfield	00020769	Arrow St. & Calaway Canal - PRV	\$381,842	\$0	\$0
Bakersfield	00020191	988' 6" PVC & Reconnect 23 1" Services; 2 Hydrants - Wood Lane - Real Road East to end	\$152,811	\$17,822	\$0
Bakersfield	00100530	Re-route drains - NW WTP	\$4,281	\$0	\$0
Bakersfield	00100531	Rebuild chemical transfer system	\$24,657	\$0	\$0
Bakersfield	00096996	BK sta. 107-01 Replace Pump/Motor	\$51,304	\$0	\$0
Bakersfield	00098981	instl flo moitor @ sta 23 D	\$4,379	\$0	\$0
Bakersfield	00100284	Brite St. main relocations	\$102,671	\$0	\$0
Bakersfield	00042288	MICROWAVE / TWO-WAY RADIO SYSTEM	\$274,971	\$0	\$0
Bakersfield	00099561	repl 8" fill valve meter at NWTP	\$8,135	\$0	\$0
Bakersfield	00065547	Convert Flat Rates to Meters (split 98000 & 65547 50/50)	\$1,530,729	\$0	\$0
Bakersfield	00020809	SCADA Cathodic Monitoring System	\$90,337	\$0	\$0
Bakersfield	00020399	Replace Panelboard - Sta. 23/71	\$0	\$302,194	\$0
Bakersfield	00063595	Replace Pump Equipment - Sta. 189-01	\$0	\$97,683	\$0
Bakersfield	00063633	Replace Pump Equipment - Sta. 151-01	\$0	\$165,342	\$0
Bakersfield	00063814	Replace Booster Pump Equipment - Sta. 23-F	\$0	\$108,722	\$0
Bakersfield	00063815	Replace Split-Case Booster Pumps - Sta. 96 A & B	\$0	\$72,319	\$0
Bakersfield	00098000	Convert Flat Rates to Meters (split 98000 & 65547 50/50)	\$1,419,758	\$0	\$0
Bakersfield	101-NON-SP	101- Bakersfield Non-specific	\$9,998,826	\$0	\$0
Bakersfield	BKD0900	Meter Replacement Program	\$425,231	\$0	\$0
Bakersfield	00017532	2575' OF 6" PVC WESTERN AVE	\$26	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Bakersfield	00063693	BK 162 C & D: Repalce Booster Pumps	-\$11,204	\$0	\$0
Bakersfield	00065370	REPLACE ITRON HANDHELDS	\$138	\$0	\$0
Bakersfield	00065509	Conversions of Flat Rate to Meters	-\$638	\$0	\$0
Bayshore	00062073	Upgrade CP System - Sta. 119 Tank 1	\$13,610	\$0	\$0
Bayshore	00062832	2,350' 8" PVC; 18 1" Services; 1 4" Service; 8 Hydrants - 31st Ave. - San Mateo	\$877,465	\$0	\$0
Bayshore	00063047	Cowgill Alley - San Mateo - 1,340' 6" PVC; 32 1" Services; 1 2" Service; 4 4" Fire Services; 1 6" Fire Service; 2 Hydrants	\$839,756	\$0	\$0
Bayshore	00064733	Washington Street between Heather and Sweetwood - 1,500' 8" PVC; 51 1" Services; 3 Hydrants	\$826,142	\$0	\$0
Bayshore	00062056	Upgrade CP System - Sta. 112 Beverly Tank 2	\$0	\$18,038	\$0
Bayshore	00065369	1,300' 8" PVC; 1,900' 6" PVC - N. Humboldt, College, N. Idaho	\$1,000,201	\$7,494	\$0
Bayshore	00066249	Field - Light Tower	\$0	\$20,488	\$0
Bayshore	00066330	Field - Arrow Board	\$0	\$10,396	\$0
Bayshore	00075073	Parrott Drive, Wildwood, Treetop Lane and Oakley Rd. - 2,300' 6" DI; 44 1" Services; 6 Hydrants	\$436,443	\$80,414	\$0
Bayshore	00075053	Fay/Willow Glen - 800' 6" PVC; 12 1" Services; 2 Hydrants	\$0	\$163,704	\$0
Bayshore	00060795	Tank Turnover Equipment - Sta. 29 Tank 1 - San Mateo	\$0	\$79,817	\$0
Bayshore	00062797	Panelboard Replacement - Sta. 24	\$0	\$142,107	\$0
Bayshore	00063063	Panelboard Replacement - Sta. 115	\$0	\$142,107	\$0
Bayshore	00063134	Panelboard Replacement & Genset - Sta. 106	\$0	\$212,749	\$0
Bayshore	00063020	Replace Pump & Motor - Sta. 2-A	\$0	\$53,688	\$0
Bayshore	00064769	Install 4 PRV Bypasses in San Carlos	\$291,286	\$0	\$0
Bayshore	00066310	Field - Arrow Board	\$5,050	\$0	\$0
Bayshore	00066332	Field - Telog Hydrant Pressure Recorders	\$9,545	\$0	\$0
Bayshore	00066334	Field - Locating Equipment	\$4,569	\$0	\$0
Bayshore	00079576	Purchase new vehicle including outfitting for additional certified pump operator.	\$38,566	\$0	\$0
Bayshore	00020272	Replace Panelboard - Sta. 23	\$286,284	\$0	\$0
Bayshore	00020581	Replace 2 Horizontal Pumps, Foundations, Upgrade Motors- Sta. 23-A & B	\$87,180	\$0	\$0
Bayshore	00020738	Sullivan Ave. - 500' 8" PVC; 5 1" Services; 1 Hydrant	\$400,396	\$0	\$0
Bayshore	00020847	Vehicle - Leak Truck - C&C, Utility Body, & Mobile Radio	\$57,982	\$0	\$0
Bayshore	00049429	Annie Street - 500' 6" PVC; 7 1" Services; 1 4" Service; 1 Hydrant	\$366,947	\$0	\$0
Bayshore	00062078	Replace 30 Blow-off's - Various Locations	\$52,831	\$0	\$0
Bayshore	00062096	Replace 15 Hydrants - Various Locations	\$75,968	\$0	\$0
Bayshore	00062332	Hydrant Replacement - Various Locations	\$105,928	\$0	\$0
Bayshore	00062939	Replace Pump and Motor - Sta. 28-A	\$46,418	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Bayshore	00063192	Hillcrest Road & Valley - 1,900' 6" PVC; 33 1" Services; 4 Hydrants	\$732,001	\$0	\$0
Bayshore	00020613	Replace Splitcase Pump, Upgrade Motor, & Add Energy Efficient Monitoring - Sta. 101-A	\$0	\$107,384	\$0
Bayshore	00060797	Tank Turnover Equipment - Sta. 15 - Tank 1 (Reservoir 12)	\$0	\$91,692	\$0
Bayshore	00079577	Purchase new vehicle including outfitting for additional Inspector position.	\$0	\$40,549	\$0
Bayshore	00064005	Portable Generator	\$0	\$77,218	\$0
Bayshore	00063213	Mobile Generator - San Mateo	\$0	\$178,212	\$0
Bayshore	00020616	Replace 2 Wharfhead - Portable Booster Connections - Sta. 17	\$0	\$22,300	\$0
Bayshore	00064153	Control Valve with Vault and SCADA Connection - Sta. 6 - San Mateo	\$0	\$130,045	\$0
Bayshore	00064789	Install 4 PRV Bypasses in San Mateo	\$0	\$207,148	\$0
Bayshore	00016883	STA. 6 RESERVOIR - STUDY	\$0	\$22,000	\$0
Bayshore	00065437	Vehicle - 0.5 Ton Pickup and Outfitting	\$0	\$40,700	\$0
Bayshore	00065438	Vehicle - 0.5 Ton Pickup and Outfitting - Meter Reader	\$0	\$40,700	\$0
Bayshore	00067073	Data Acquisition Radio Replacement	\$0	\$73,716	\$0
Bayshore	00015999	Bolted Steel Tank - Sta. 122 - San Carlos	\$0	\$619,299	\$0
Bayshore	00020274	Replace Panelboard - Sta. 25	\$0	\$166,738	\$0
Bayshore	00062996	Replace Horz. Splitcase Pump and Motor - Sta. 107-B	\$0	\$57,120	\$0
Bayshore	00063019	Replace Pump & Motor - Sta. 112-B	\$0	\$52,638	\$0
Bayshore	00064173	Repair Pump House Roofs - Sta. 117 and 119 - San Carlos	\$0	\$44,281	\$0
Bayshore	00064273	Automatic Gate - Sta. 116 - San Carlos	\$0	\$24,691	\$0
Bayshore	00069729	San Mateo Station Security	\$0	\$36,000	\$0
Bayshore	00069789	Site Security - So. San Francisco	\$0	\$72,000	\$0
Bayshore	00069951	Replace Broken Valves	\$0	\$60,000	\$0
Bayshore	00020284	Generator - Sta. 116	\$0	\$105,717	\$0
Bayshore	00060673	Tank Turnover Equipment - Sta. 119 Tank 1 - San Carlos	\$0	\$52,626	\$0
Bayshore	00060793	Tank Turnover Equipment - Sta. 120 Tank 1 - San Carlos	\$0	\$54,116	\$0
Bayshore	00063753	Tank Replacement - Design - Sta. 6 Tank - Crystal Springs Reservoir - San Mateo	\$0	\$0	\$681,316
Bayshore	00021064	MTBE/PCE Treatment - Conceptual Design - Sta. 1	\$0	\$0	\$315,560
Bayshore	00059393	SC Sta 120 - Tank 2	\$0	\$0	\$1,895,300
Bayshore	00059413	SC Sta 119 - Tank 2	\$0	\$0	\$1,935,100
Bayshore	00060796	Sta. 103 Rebuild - Conceptual Design - San Carlos	\$0	\$0	\$83,931
Bayshore	00061596	Fe/Mn Facility Expansion - Sta. 1	\$0	\$0	\$1,402,200
Bayshore	00061654	Chloramination Expansion - Sta. 1	\$0	\$0	\$307,861
Bayshore	00063556	80K Tank Replacement - Sta. 124 - San Carlos	\$0	\$0	\$427,095

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Bayshore	00097639	Replace Well Pump SSF1-15	\$37,519	\$0	\$0
Bayshore	00100221	Hach Products	\$7,014	\$0	\$0
Bayshore	00100439	ReRebuild PRV at Blondin Connection	\$4,559	\$0	\$0
Bayshore	00100563	Rerouting 6" main due to leak/tree	\$83,329	\$0	\$0
Bayshore	152-NON-SP	152- Bayshore Non-specific	\$3,634,833	\$0	\$0
Bayshore	SMD0900	Meter Replacement Program	\$330,646	\$0	\$0
Bayshore	SSF0900	Meter Replacement Program	\$112,893	\$0	\$0
Bayshore	00020572	MPS 114-A: REPLACE PUMP/CAN B	\$1,106	\$0	\$0
Bayshore	00044329	San Carlos Bayshore Radio Link	\$17,843	\$0	\$0
Bayshore	00062097	Replace valves	\$207	\$0	\$0
Bayshore	00063258	INSTALL 6" PVC AT 42ND AVE	\$1,062	\$0	\$0
Bear Gulch	00020083	Bay Road SFPUC Connection - PRV	\$198,144	\$0	\$0
Bear Gulch	00061598	Sand Hill Rd - from Sand Hill Ct. to Portola - 2360' 12" D.I.; 5 Services; 2 Hydrants. Abandon 8" AC in easement from Mountain Home to Sand Hill, 2 hydrants, and 5 services.	\$0	\$145,858	\$0
Bear Gulch	00065371	Ormondale Tank 3 Retrofit - Sta. 29 Tank 3	\$151,779	\$0	\$0
Bear Gulch	00066230	Replace Dedicated Sample Stations	\$38,370	\$0	\$0
Bear Gulch	00070330	Laboratory Remodel	\$94,370	\$0	\$0
Bear Gulch	00096747	Replace BG Booster 26-B	\$55,968	\$0	\$0
Bear Gulch	00099822	Install Cla- Valves	\$208,906	\$0	\$0
Bear Gulch	00100789	BG 046 Emergency Motor Replacement	\$8,825	\$0	\$0
Bear Gulch	00100917	2965 Woodside Rd 6" F.S. Replace	\$56,039	\$0	\$0
Bear Gulch	00100937	F.O. Base Radio & Antenna Replace	\$6,228	\$0	\$0
Bear Gulch	00029009	Paint Interior Underside of Roof + 6' Upper Shell Paint Exterior Roof and Replace CP Anodes - Sta. 21	\$0	\$13,422	\$0
Bear Gulch	00062938	South Castanya - from easement to end of cul-de-sac - 150' 6" PVC; 4 2" Services. Abandon 2" CI main and 4 services.	\$72,151	\$17,046	\$0
Bear Gulch	00064507	Vehicle - 0.5 Ton Pick Up with Tool Box and Light Bar	\$0	\$34,733	\$0
Bear Gulch	00067190	15 Pressure Transducers	\$0	\$73,716	\$0
Bear Gulch	00079555	Purchase new vehicle including outfitting for additional Inspector position.	\$0	\$67,453	\$0
Bear Gulch	00094677	Replace BG 8-D Motor	\$0	\$69,677	\$0
Bear Gulch	00098434	Company House Improvements	\$0	\$25,936	\$0
Bear Gulch	00030028	Radio communication	\$0	\$89,745	\$0
Bear Gulch	00017602	Security Mitigation Improvements - Intermediate Tanks	\$0	\$9,334	\$0
Bear Gulch	00076196	Design Phase of new Operations Center	\$0	\$66,478	\$0
Bear Gulch	00062104	Replace Horizontal Splitcase Pump and Motor - Sta. 27-A	\$0	\$37,842	\$0
Bear Gulch	00065390	Skyline-Woodside Mut Connect Design	\$0	\$132,711	\$0
Bear Gulch	00095826	Remaining work for fish passage	\$0	\$47,741	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Bear Gulch	00026009	Los Trancos R&R - 2,500 ft. of 2" PVC; 21 1" Services	\$0	\$278,788	\$0
Bear Gulch	00061115	Hillside - 428 Hillside to Glenwood - 1200' 6" DI; 12 2" Services; 2 Hydrants. Abandon 1" and 1.5" stl main, and 2" yellowmine main.	\$0	\$484,645	\$0
Bear Gulch	00061892	Olive Hill and Canada Rd. - 8" and 12" DI in (1) Olive Hill from Albion to Canada and (2) Canada from Lanning to Sta 23. 40 ft 12" CLC in Olive Hill under Dry Creek. PRV in Canada from 805 to 640. 10 2" Services 1 PRV. 10 Hydrants w/ LBC. Abandon	\$0	\$2,179,045	\$0
Bear Gulch	00062102	Replace Pump and Motor - Sta. 20-A	\$0	\$57,828	\$0
Bear Gulch	00064689	Vehicle - 0.75 Ton Pick Up with Utility Body - Flushing	\$0	\$68,850	\$0
Bear Gulch	00064690	Vehicle - 0.5 Ton Pick Up with Tool Box and Light Bar	\$0	\$42,000	\$0
Bear Gulch	00063933	Standby Generator - Sta. 40	\$0	\$0	\$304,136
Bear Gulch	00065389	Tank Retrofit - Sta. 33 Los Trancos	\$0	\$0	\$18,791
Bear Gulch	00076194	Preliminary Design (including hydrogeologic assessment) for replacement well at Sta. 44.	\$0	\$0	\$25,136
Bear Gulch	102-NON-SP	102- Bear Gulch Non-specific	\$2,655,004	\$0	\$0
Bear Gulch	BGD0900	Meter Replacement Program	\$241,848	\$0	\$0
Bear Gulch	00020896	Reconciling Item	\$105,846	\$0	\$0
Bear Gulch	00064059	16" and 20" pipe - Portola Rd. - (1) replacement of existing 8" STL pipe with 2,400 ft of 16" DI from near Talin Lane to Station 8 and 1,200 ft of 20" DI from Station 8 to capped end and (2) extension of 4,500 ft of 20" DI pipeline from capped end to Sta .13	\$0	\$3,168,364	\$0
Bear Gulch	00064060	Combine Stations 8 and 13 pumping facilities at Station 13 site.	\$0	\$1,310,000	\$0
Chico	00015867	STA 63-01 BLOW OFF/AIR GAP	\$133,326	\$0	\$0
Chico	00020025	VAC TRAILER	\$0	\$66,940	\$0
Chico	00060852	Repl. Main-Ivy St/ 9th St.& 10th St	\$86,926	\$0	\$0
Chico	00060853	Repl. Main- 19th St/Park & Normal	\$403,500	\$0	\$0
Chico	00061338	Purchase Aldos CL2 Pumps	\$11,318	\$0	\$0
Chico	00062173	Replace Pump, Motor, Col: CH 20-01	\$0	\$68,158	\$0
Chico	00063578	Install New Generator Sta. 38	\$0	\$145,637	\$0
Chico	00063672	New Generator Sta. 050	\$0	\$218,607	\$0
Chico	00063830	Replace Panelboard Sta. 053	\$0	\$163,000	\$0
Chico	00063844	Replace Panelboard Sta. 025	\$0	\$161,306	\$0
Chico	00064710	Flat to Meter Conversions in 2015	\$180,412	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Chico	00065430	Install 2 hydrant for City of chico	\$0	\$23,431	\$0
Chico	00020519	Drill, Develop, & Equip New Well	\$0	\$0	\$501,082
Chico	00020905	Well Modification - Sta. 55-01	\$0	\$445,440	\$0
Chico	00020946	WELL MODIFICATION STA 68	\$0	\$200,900	\$0
Chico	00021084	GAC Treatment Plant - Sta. 52	\$837,461	\$0	\$0
Chico	00062240	Replace Pump, Motor, Col: CH 25-01	\$72,026	\$0	\$0
Chico	00063533	Install New Generator Sta. 042	\$0	\$274,318	\$0
Chico	00063826	Replace Panelboard Sta. 021	\$220,840	\$0	\$0
Chico	00102077	CH 54-01 Pump Replacement	\$89,167	\$0	\$0
Chico	00102260	Gate Valve Maintenance Ipads	\$1,771	\$0	\$0
Chico	00102656	CH 76-01 Replace Bushing& Mech Seal	\$3,246	\$0	\$0
Chico	00102863	BIDWELL JR SVC VALVE	\$3,192	\$0	\$0
Chico	CHD0900	Meter Replacement Program	\$56,752	\$0	\$0
Chico	104NONSP 16	104-Chico Non Specific	\$2,398,876	\$0	\$0
Chico	00061332	Reconciling Item	\$1,738	\$0	\$0
Chico	00097024	Reconciling Item	\$10,617	\$0	\$0
Chico	HAM0600	Reconciling Item	\$16,295	\$0	\$0
Chico	00016952	CH CENTRAL PLUME REMEDIATION 3	\$6,623	\$0	\$0
Chico	00064812	Intermediate Zone Improvements	\$5,966	\$0	\$0
Chico	00090805	Extension Projects	\$141,028	\$0	\$0
Chico	00097100	Extension Projects	\$111,933	\$0	\$0
Chico	00079873	Extension Projects	\$182,910	\$0	\$0
Chico	00096666	Extension Projects	\$309,945	\$0	\$0
Chico	00078174	Extension Projects	\$77,963	\$0	\$0
Chico	00099050	Extension Projects	\$177,866	\$0	\$0
CSS	00063315	Office - Network Hardware Enhancement	\$706,232	\$291,031	\$0
CSS	00063316	Office - Data Storage	\$0	\$158,049	\$0
CSS	00063317	Office - Enterprise End User Software	\$0	\$781,179	\$0
CSS	00063825	Office - Enterprise Work and Asset Management	\$0	\$0	\$650,000
CSS	00063831	Office - LIMS Upgrade	\$0	\$0	\$219,300
CSS	00064139	Office - PC Refresh	\$0	\$456,547	\$0
CSS	00064214	Purchase 4 new portable booster pumps to provide emergency and shut-down service.	\$0	\$151,341	\$0
CSS	00064494	Office - Mobile Workforce	\$0	\$496,800	\$0
CSS	00064497	Office - Financial Management System Upgrade	\$0	\$1,275,000	\$0
CSS	00064511	Office - Enterprise Application Integration 2015	\$657,914	\$0	\$0
CSS	00064948	Vehicle - New Vehicle - CS Process Analyst	\$0	\$30,241	\$0
CSS	00064949	Vehicle - Hybrid Sedan - No Cal Pool	\$0	\$27,996	\$0
CSS	00064950	Vehicle - New EMT Vehicle	\$0	\$74,199	\$0
CSS	00064953	Vehicle - New EMT C&C	\$0	\$91,800	\$0
CSS	00064955	Vehicle - C&C - EMT	\$0	\$91,800	\$0
CSS	00065493	Field - EMT Tools	\$0	\$35,700	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
CSS	00065678	Field - 2 Power Quality Analyzer - EMT Equipment	\$0	\$12,712	\$0
CSS	00065681	Field - 2 Infrared Cameras	\$0	\$11,350	\$0
CSS	00069609	Office - Spatial Portal Enhancement	\$0	\$741,717	\$0
CSS	00069952	Office - Station Maps in GIS	\$0	\$0	\$708,900
CSS	00010969	Additional Software Seats	\$17,003	\$0	\$0
CSS	00017328	Office - Additional Printers & Copiers - Various	\$134,540	\$0	\$0
CSS	00017901	Office - Geospatial Data Integration	\$1,485,427	\$0	\$0
CSS	00018119	Office - Operations Data Management	\$0	\$325,000	\$0
CSS	00020702	Field - EMT Tools	\$55,556	\$0	\$0
CSS	00020708	Office - Enterprise Asset Management	\$0	\$1,211,250	\$0
CSS	00021107	Office - SCADA Enhancements	\$198,337	\$0	\$0
CSS	00021130	Office - Emergency Operations Cente	\$434,262	\$2,571	\$0
CSS	00021226	Office - SCADA Replacement Specification	\$0	\$278,389	\$0
CSS	00063312	Office - Enterprise End User Software	\$678,527	\$0	\$0
CSS	00063314	Office - I.T. Security	\$0	\$313,114	\$0
CSS	00063411	Office - Enterprise Identity Mgmt - Phase I	\$0	\$518,554	\$0
CSS	00063472	Office - IT Services Suite - Phase I - Help Desk	\$0	\$456,038	\$0
CSS	00063654	Office - LIMS Upgrade	\$0	\$0	\$424,300
CSS	00063813	Office - Enterprise Work and Asset Management	\$0	\$1,305,103	\$0
CSS	00063819	Office - Enterprise Work and Asset Management	\$0	\$650,000	\$0
CSS	00063934	Office - Pipeline Decision Support System	\$0	\$0	\$696,000
CSS	00064055	Office - I.T. Bill Printer - Data Center	\$0	\$466,517	\$0
CSS	00064057	Office - Enterprise Reporting & Analysis	\$827,338	\$0	\$0
CSS	00064072	Office - Enterprise Reporting & Analysis	\$0	\$1,445,000	\$0
CSS	00064075	Office - Color Copier - I.T. Publishing	\$0	\$39,924	\$0
CSS	00064094	Office - Copier - Engineering	\$0	\$22,541	\$0
CSS	00064096	Office - Copier - Rates Department	\$5,822	\$0	\$0
CSS	00064100	Office - Copier - Human Resources	\$0	\$11,990	\$0
CSS	00064101	Office - Copier - Customer Service	\$0	\$22,523	\$0
CSS	00064114	Office - 4 Copiers - I.T. Building	\$0	\$54,808	\$0
CSS	00064157	Office - Medical Claims Management	\$0	\$1,248,000	\$0
CSS	00064253	Office - AutoCad Design Suite Software - Engineering	\$0	\$8,073	\$0
CSS	00064374	Office - Mobile Workforce Management	\$0	\$142,040	\$0
CSS	00064481	Office - Mobile Workforce	\$612,414	\$0	\$0
CSS	00064504	Office - Enterprise Application Integration 2014	\$479,653	\$0	\$0
CSS	00064611	Office - Customer Care and Billing	\$0	\$5,708,548	\$0
CSS	00065190	Vehicle - 0.5 Ton Pick Up - So Cal Pool	\$36,406	\$0	\$0
CSS	00065192	Vehicle - Sedan - Water Quality Project Manager	\$0	\$36,488	\$0
CSS	00065417	Vehicle - 1 Ton C&C and Service Body - EMT	\$0	\$67,665	\$0
CSS	00065418	Vehicle - Sedan - VP of Rates	\$0	\$48,809	\$0
CSS	00065419	Vehicle - 1 Ton C&C and Service Body - EMT	\$92,432	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
CSS	00065426	Vehicle - SUV - VP Corporate Development	\$90,031	\$0	\$0
CSS	00065492	Field - EMT Tools	\$0	\$41,641	\$0
CSS	00065495	Field - EMT Equipment - Vibration Analyzer (2)	\$16,442	\$0	\$0
CSS	00065672	Field - 2 Vibration Analyzer - EMT Equipment	\$16,442	\$0	\$0
CSS	00065676	Field - 2 Power Quality Analyzer - EMT Equipment	\$12,923	\$0	\$0
CSS	00065677	Field - 2 Power Quality Analyzer - EMT Equipment	\$12,923	\$0	\$0
CSS	00065679	Field - 2 Infrared Cameras	\$11,619	\$0	\$0
CSS	00065680	Field - 2 Infrared Cameras	\$11,619	\$0	\$0
CSS	00066390	Enhanced Hyperion - Operational Budgeting System	\$244,264	\$0	\$0
CSS	00066410	Office - Hyperion Operational Budget Enhancements	\$244,404	\$0	\$0
CSS	00067591	SCADA Network - Microwave Link, G.O. - Mt. Chual, Mt. Chual - Salinas	\$0	\$88,552	\$0
CSS	00067593	SCADA Network - Microwave Link - G.O. - Mt. Allison, Mt. Allison - Bayshore	\$0	\$156,134	\$0
CSS	00069909	Office - GIS Integration with Customer Care and Billing System	\$179,233	\$0	\$0
CSS	00069949	Office - Water Quality Database Integration	\$0	\$66,300	\$0
CSS	00074953	Office - Meter Management System Upgrade	\$848,922	\$0	\$0
CSS	00075733	The current generator at Rancho Dominguez Office(Torrance CA) is not suitable to meet the demands of the Disaster Recovery facility. It is due for a replacement.	\$0	\$176,100	\$0
CSS	00068574	Mobile MCA	\$227,177	\$0	\$0
CSS	00091302	P2P Enhancements	\$145,180	\$0	\$0
CSS	00093297	Imagenow Conversion Module	\$16,525	\$0	\$0
CSS	00093302	Imagenow Advanced Iscript	\$8,813	\$0	\$0
CSS	00095032	Replace Chiller & AH2 Coils, Bldg D	\$141,736	\$0	\$0
CSS	00096148	PowerPlan Tax Repairs II	\$518,471	\$0	\$0
CSS	00096537	Ben. Admin. Premium/Code Changes	\$297,435	\$0	\$0
CSS	00097235	Additional Vehicle - Corp Sec	\$46,259	\$0	\$0
CSS	00097380	Ergonomic Needs : Chair purchase	\$862	\$0	\$0
CSS	00097723	File Cabinet	\$634	\$0	\$0
CSS	00097854	Study-Underground Const Labor	\$940,447	\$0	\$0
CSS	00097855	Study-direct material sourcing	\$917,738	\$0	\$0
CSS	00099328	Lift Desk	\$873	\$0	\$0
CSS	00100542	ERGO CHAIR ENG OP MANAGER	\$749	\$0	\$0
CSS	00100644	Safety Cabinets for Laboratory	\$7,297	\$0	\$0
CSS	00101061	REPLACE V210030	\$33,003	\$0	\$0
CSS	00101095	Satellite Phones	\$23,649	\$0	\$0
CSS	00063232	Enterprise End User Software	\$615	\$0	\$0
CSS	00064112	2014 - pc refresh	\$39	\$0	\$0
CSS	00092615	Upgrade public web sites	\$6,591	\$0	\$0
CSS	00096186	Full Svc IMB Tray Tag Printer	\$2,543	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
CSS	00096899	SUSPENSION KTS FOR V208004 & V208005	\$7,749	\$0	\$0
CSS	00099001	V214045 - new sedan	\$43,680	\$0	\$0
CSS	00099092	Radio for V209071	\$2,078	\$0	\$0
CSS	00099558	REPLACE V2091001	\$44,517	\$0	\$0
CSS	00101782	Lift Desk	\$873	\$0	\$0
CSS	00101967	LATERAL FILES	\$960	\$0	\$0
CSS	00102737	Lift Desk for Engineering Employee	\$852	\$0	\$0
CSS	00103201	New AP check folding machine	\$4,420	\$0	\$0
Dixon	00017348	Flowmeter Replacement Program (3)	\$67,048	\$0	\$0
Dixon	00061632	Replace Pump & Column - Sta. 8-01	\$134,967	\$0	\$0
Dixon	00063972	Field - New Handhelds for Meter Reading	\$0	\$11,094	\$0
Dixon	00065069	Vehicle - 0.5 Ton Pick Up & Outfitting	\$0	\$41,650	\$0
Dixon	105-NON-SP	105- Dixon Non-specific	\$403,367	\$0	\$0
Dixon	DIX0900	Meter Replacement Program	\$20,646	\$0	\$0
Dixon	00067045	Data Acquisition Radio Replacement	\$4,836	\$0	\$0
Dominguez	00061272	RETROFIT BOOSTER STATION	\$0	\$78,864	\$0
Dominguez	00061293	INSTALL PUMP AND MOTOR	\$0	\$199,704	\$0
Dominguez	00061773	Install roof vents - DOM Sta.203 T1	\$0	\$36,426	\$0
Dominguez	00063656	Repl. Hydrants W/ Valves Various Lo	\$0	\$68,688	\$0
Dominguez	00063822	Repl. 10 Blowoffs Various	\$0	\$54,950	\$0
Dominguez	00064631	Repl +/- Val Casing Various Loc.	\$0	\$38,160	\$0
Dominguez	00064714	BYPASSES & VALVES FOR LARGE METERS	\$0	\$90,000	\$0
Dominguez	00079661	Advanced Metering Pilot	\$0	\$1,610,000	\$0
Dominguez	00079667	Inst 683'-6" PVC Main Orchard Ave	\$234,129	\$0	\$0
Dominguez	00079670	Inst 2539'-6" PVC Main Anza Ave	\$0	\$792,340	\$0
Dominguez	00079672	Inst 6450'-6" PVC Main E 185 TH St	\$1,885,300	\$340,256	\$0
Dominguez	00017927	SECURITY @ DOMINGUEZ SYSTEM	\$120,347	\$0	\$0
Dominguez	00019983	INST OUT DOOR LIGHTING	\$19,772	\$0	\$0
Dominguez	00053608	DOM 277-T1: Replace Cupola	\$9,300	\$0	\$0
Dominguez	00061153	Structure Improvments Sta 215	\$12,610	\$0	\$0
Dominguez	00061154	REPAIR VAULT MET-WEST BASIN	\$6,256	\$0	\$0
Dominguez	00061155	REPL. 3 SAMPLE SITES	\$0	\$25,980	\$0
Dominguez	00061156	INST. DATA LOGGER Sta. 215	\$0	\$44,506	\$0
Dominguez	00061158	INSTALL WALL FANS VARIOUS SITES	\$59,423	\$0	\$0
Dominguez	00061172	REPL. 3 SAMPLE SITES	\$0	\$91,330	\$0
Dominguez	00061193	Install french drains at sta. 203	\$0	\$341,851	\$0
Dominguez	00062153	Structure Improvements Sta. 290	\$19,094	\$0	\$0
Dominguez	00062174	Structure Improvments Sta. 203	\$6,278	\$0	\$0
Dominguez	00062412	Slurry Seal Sta. 203	\$0	\$32,436	\$0
Dominguez	00062413	Slurry Seal Sta. 232	\$0	\$32,436	\$0
Dominguez	00062712	DOM 298-01: Replace Pump Equipment	\$0	\$215,229	\$0
Dominguez	00063637	Repl. Hydrants W/Valves Various Lo	\$123,476	\$0	\$0
Dominguez	00064609	BYPASSES & VALVES FOR LARGE METERS	\$0	\$93,750	\$0
Dominguez	00065909	Inst. 8" & 6" Mains E. 231St St.	\$242,404	\$0	\$0
Dominguez	00066837	Install 15 SCADA RTUs	\$0	\$428,029	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Dominguez	00067349	Add Dominguez to SCADA system	\$0	\$14,412	\$0
Dominguez	00074453	Repair Vault West Basin 14	\$12,258	\$0	\$0
Dominguez	00074454	Repair Vault West Basin 19	\$5,997	\$0	\$0
Dominguez	00074474	Repair Vault West Basin 21	\$9,206	\$0	\$0
Dominguez	00074475	Repair Vault West Basin 35	\$10,269	\$0	\$0
Dominguez	00074494	INST. DATA LOGGER Sta. 219	\$0	\$16,790	\$0
Dominguez	00074513	INST. DATA LOGGER Sta. 277	\$59,726	\$0	\$0
Dominguez	00074514	INST. DATA LOGGER Sta. 272	\$0	\$16,790	\$0
Dominguez	00074515	INST. DATA LOGGER Sta. 297	\$0	\$17,490	\$0
Dominguez	00074593	Data Loggers - Sta. 203	\$0	\$38,064	\$0
Dominguez	00074673	Data Logger - Sta. 294	\$0	\$38,064	\$0
Dominguez	00077653	Inst. Flow Meter Sta. 297	\$0	\$38,064	\$0
Dominguez	00077654	Install Flow Meter Sta. 279	\$0	\$76,128	\$0
Dominguez	00077655	Inst. Flow Meter Sta. 298	\$0	\$38,064	\$0
Dominguez	00077656	Inst. Flow Meter Sta. 277	\$51,586	\$0	\$0
Dominguez	00079656	Inst 532'-6" PVC Main Meyler St.	\$116,189	\$582	\$0
Dominguez	00079664	Inst 2688'-6" PVC Main Doble Ave	\$580,585	\$0	\$0
Dominguez	00079674	Inst. Grating at Sta. 203	\$21,894	\$0	\$0
Dominguez	00079733	Inst Eyewash/Shower Various Sta.'s	\$33,849	\$0	\$0
Dominguez	00010059	INSTALL CHLORINATION EQUIP.	\$0	\$75,399	\$0
Dominguez	00021235	WELL 275-01 GAC TESTING	\$0	\$29,424	\$0
Dominguez	00021521	TREATMENT WELL 219-02	\$0	\$151,200	\$0
Dominguez	00030287	Enhance Central Basin Water Rights	\$180,008	\$0	\$0
Dominguez	00082865	Main Replacements 2012 Unsch	\$45,999	\$0	\$0
Dominguez	00082958	Unsch Valve Casings and Covers 2012	\$32,284	\$0	\$0
Dominguez	00092397	Repl. Circuit Breaker at Well 272	\$2,968	\$0	\$0
Dominguez	00093557	Develop well & Replace pump 290-01	\$207,265	\$0	\$0
Dominguez	00094572	DOM 215-T1: Inlet Piping	\$24,986	\$0	\$0
Dominguez	00094797	Inst. Circulation Meter Sta-203	\$2,741	\$0	\$0
Dominguez	00095298	Inst. cl2 analyzer & line at ST.203	\$18,645	\$0	\$0
Dominguez	00095649	Inst. 4" Ser. W/3" Meter	\$36,813	\$0	\$0
Dominguez	00095652	Replace Damage Fence Dom Yard	\$3,625	\$0	\$0
Dominguez	00096444	DOM 277-01: Replace Pump & Motor	\$170,705	\$0	\$0
Dominguez	00096491	Slurry Seal at Station 272	\$11,449	\$0	\$0
Dominguez	00096515	Repl. 4-10" Valves 1610 E Sepulveda	\$30,508	\$0	\$0
Dominguez	00096691	Inst. Flush Line Sta-232	\$30,090	\$0	\$0
Dominguez	00097080	Repl. 15 F.H. Without HYD Valves	\$538,076	\$0	\$0
Dominguez	00100022	Well 272-01 Treatment Study	\$10,342	\$0	\$0
Dominguez	00100627	Water Quality Analyzer	\$13,331	\$0	\$0
Dominguez	DOM0500	DOM Unsch Main Replacements	\$204,844	\$0	\$0
Dominguez	DOM0520	DOM Unsch Valve Casing & Covers	\$8,005	\$0	\$0
Dominguez	DOM0530	DOM Unsch Hydrant Replacements	\$150,256	\$0	\$0
Dominguez	DOM0540	DOM Unsch Main Valve Replacements	\$23,231	\$0	\$0
Dominguez	128-NON-SP	128- Dominguez Non-specific	\$517,310	\$0	\$0
Dominguez	DOM0900	Meter Replacement Program	\$147,151	\$0	\$0
Dominguez	DOM0800	Meter Replacement Program	\$2,304	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Dominguez	00019971	Chemical Building w/ A.C. - Sta 203	\$18,317	\$0	\$0
Dominguez	00063615	Repl. Hydrants W/Valves Various Loc	\$1,146	\$0	\$0
Dominguez	00079580	Inst 3927'-6" PVC Main Anza Ave	\$212	\$0	\$0
Dominguez	00079665	Inst 3161'-6" Pvc Main Fiat St	\$178,142	\$0	\$0
East Los Angeles	00025569	Paint Interior Complete, Exterior Roof (SSPC-SP6) and Upgrade C.P. System to Auto-Potential - Sta. 42 Res 11B	\$29,107	\$0	\$0
East Los Angeles	00051670	Paint Interior Complete & Upgrade CP System - Sta. 55 T1	\$12,912	\$0	\$0
East Los Angeles	00057889	Ferguson Dr. - Westside to Garfield Ave. - 2,900' 12" DI; New 53 1" Services; 2 Hydrants and 530' of 16" Transmission Main Retire 2400' 6" CI; Retire 53 3/4" Services; Retire 2 Hydrants	\$1,247,895	\$0	\$0
East Los Angeles	00057929	Install 1,600 ft - 16" DI Pickering Way - Olympic Blvd to Vail Ave Install 3 - 6" Fire Hydrants Renew 32 - 1" Services Retire 1,600 ft 12" CI Main - Pickering Way - Olympic Blvd to Vail Ave Retire 3 - 6" Fire Hydrants Retire 32 - 3/4" Services	\$979,602	\$0	\$0
East Los Angeles	00064063	Seismic retrofit for 6.5-M tank with 24-inch common inlet / outlet and installation of new 24-inch fittings and miscellaneous piping - Sta. 58 Tank 1.	\$218,284	\$0	\$0
East Los Angeles	00074473	Field - Replace Tools and Equipment	\$9,668	\$0	\$0
East Los Angeles	00053669	Replace Interior Safety Climb - Sta. 23 Tank 1 (Res.3C)	\$3,385	\$0	\$0
East Los Angeles	00058010	Install +/-1960ft - 6"PVC Main on Northside Dr- (Garfield Ave to Kensington Way) Install 4 - 6" Fire Hydrants Renew 41 -1" Services Retire +/-1960ft of 6" C.I Main on Northside Dr- (Garfield Ave to Kensington Way) Retire 4 - 6" Fire Hydrants Retire 41	\$615,231	\$0	\$0
East Los Angeles	00058016	Install +/- 900ft - 6" PVC Main on Fairfield Ave (Garfield Ave to Concourse Ave) Renew 25 - 1" Services Retire +/- 900ft of 6" C.I. Main on Fairfield Ave (Garfield Ave to Concourse Ave) Retire 25 - 3/4" Services	\$243,086	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
East Los Angeles	00059512	Install +/-450ft-6" PVC Main-Alma Ave (Dundas St to 962 N. Alma Ave) Install +/-480ft-6"PVC Main -Dundas St. (Alma Ave to Hicks Ave) Install +/-190ft-6" PVC Main -Alma Ave (Blanchard St. to Dundas St.) Install 2-6" Fire Hydrants Renew 35 -1" Services	\$362,285	\$13,911	\$0
East Los Angeles	00061833	Paint Interior, Upgrade CP system, Replace Interior Safety Climb, Roof Vents, 30" dia. Manway, & Hatch - Sta. 58 T1 (Res. 15)	\$58,066	\$0	\$0
East Los Angeles	00061854	Upgrade CP System - Sta. 58 Tank 1 (Res. 15)	\$30,106	\$0	\$0
East Los Angeles	00061875	Replace Interior Safety Notch Carrier Rail - Sta. 42 Tank 1 (Res. 11A)	\$3,255	\$1,921	\$0
East Los Angeles	00058592	This project will install Iron and Manganese treatment to mitigate exceeding the Manganese SMCL and reduce interruption of system supply from Well 39-02.	\$1,248,104	\$68,261	\$0
East Los Angeles	00074493	Field - Electric Operated Forklift - Inside Warehouse Use	\$0	\$33,413	\$0
East Los Angeles	00057948	Install 350' - 12" DI Main on Garfield Ave (Allston St to Whittier Blvd) Install 300' - 12" DI Main on Whittier Blvd (Garfield Ave to Via Vista) Install 220' - 12" DI Main on Via Vista (Whittier Blvd to Repetto Ave)	\$524,601	\$0	\$0
East Los Angeles	00059733	4 Units - Various Pump Stations Retire 4 Units - Various Pump Stations	\$0	\$3,927	\$0
East Los Angeles	00059992	1,380 ft - 16" DI Main in Olympic Blvd from Garfield Ave to Pickering Way.	\$934,114	\$190,054	\$0
East Los Angeles	00064373	New 1,600' 16" D.I. Main in Olympic Blvd from Server Ave to Garfield Ave Abandon 900' 8" C.I. main; Abandon 600' 8" Steel main	\$511,396	\$112,408	\$0
East Los Angeles	00020466	Site Improvements & Replace Pump - Sta. 40 Pumps A & B	\$0	\$875,478	\$0
East Los Angeles	00020190	Power Generator - Sta. 58 Res. 15	\$0	\$217,000	\$0
East Los Angeles	00020488	1.5 MG Reservoir - Sta. 55	\$0	\$1,561,713	\$0
East Los Angeles	00064732	Field - Meter Reading Equipment	\$0	\$51,000	\$0
East Los Angeles	00064734	Field - Meter Reading Equipment	\$0	\$51,000	\$0
East Los Angeles	00060052	Paving - Sta. 23	\$0	\$55,611	\$0
East Los Angeles	00074476	Field - Tools and Equipment - Field Yard	\$0	\$15,300	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
East Los Angeles	00069329	Install 1,370' - 16" DI Pipe - Tubeway Ave (Corvette to Ferguson Dr.) Install 350' - 16" CL&C Pipe -Tubeway Ave @ Ferguson Dr (under RR crossing) Install 350' - 36" Steel Casing Tubeway @ Ferguson Dr (under RR crossing)	\$0	\$801,656	\$0
East Los Angeles	00059572	Field - Excavator Loader	\$0	\$61,200	\$0
East Los Angeles	00062933	Panelboard Replacement - Sta. 32	\$0	\$280,172	\$0
East Los Angeles	00062952	Panelboard Replacement including RTU, SCADA, Control Panel - Sta. 23	\$0	\$188,498	\$0
East Los Angeles	00018197	Drill & Develop New Well	\$0	\$1,814,900	\$0
East Los Angeles	106-NON- SP	106- East Los Angeles Non-specific	\$5,842,253	\$0	\$0
East Los Angeles	ELA0900	Meter Replacement Program	\$233,755	\$0	\$0
East Los Angeles	00020722	REPLACE STN 4 PUMP/MOTOR/BLDG	-\$1,075	\$0	\$0
East Los Angeles	00058009	Install 6" PVC Main-Easton St.	\$571	\$0	\$0
East Los Angeles	00058775	12" Main - New Well	\$107,601	\$0	\$0
East Los Angeles	00064754	Install 8" PVC Main-Saybrook Ave.	\$738	\$0	\$0
East Los Angeles	00064929	REPLACE V206050	\$3,082	\$0	\$0
East Los Angeles	00030309	Enhance Central Basin Water Rights	\$0	\$90,660	\$0
Hermosa Redondo	00100437	Replace CL2-Tank Sta. 5	\$10,237	\$0	\$0
Hermosa Redondo	00100423	Purchase F.H. Hoses & Fittings	\$4,879	\$0	\$0
Hermosa Redondo	00078283	Inst 375'-6" PVC 33RD St	\$120,279	\$0	\$0
Hermosa Redondo	00082940	Valve Casings & Covers Unsch 2012	\$19,694	\$0	\$0
Hermosa Redondo	00062942	Repl. 2-Flow Meters Sta. 4	\$30,690	\$0	\$0
Hermosa Redondo	00062947	Repl. 2-Flow Meters Sta. 26	\$38,430	\$0	\$0
Hermosa Redondo	00078274	Inst. 546'-6" PVC Sierra Vista Dr	\$161,707	\$2,890	\$0
Hermosa Redondo	00097979	Repl. Tank Sta-8-02	\$12,082	\$0	\$0
Hermosa Redondo	00059132	ENHANCE WEST BASIN WATER RIGHTS	\$55,862	\$0	\$0
Hermosa Redondo	00067046	Data Acquisition Radio Replacement	\$0	\$119,731	\$0
Hermosa Redondo	00062333	Repair Ashphalt Sta-29 Res-3	\$0	\$65,498	\$0
Hermosa Redondo	00078287	Inst. 2263'-8" PVC Johnston Ave	\$0	\$645,228	\$0
Hermosa Redondo	00078288	Inst 538'-6" PVC Main Thomas Ave	\$0	\$179,497	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Hermosa Redondo	00019951	REPL. PANEL BOARD STA. 29	\$0	\$168,601	\$0
Hermosa Redondo	00062079	Repl inlet & outlet valves Sta. 4	\$0	\$45,069	\$0
Hermosa Redondo	00062733	Repl. Pumping Equip. Sta. 23D	\$0	\$49,481	\$0
Hermosa Redondo	00066931	Inst. 700'-6" PVC Main Hill Ln	\$0	\$261,110	\$0
Hermosa Redondo	00078285	Inst 1812'-6" PVC Main 18th St.	\$0	\$600,958	\$0
Hermosa Redondo	00100445	HR 30-01 Remediation and Start Up	\$0	\$99,969	\$0
Hermosa Redondo	00064869	Repl +/- 20 Val Casing Various Loc.	\$0	\$38,160	\$0
Hermosa Redondo	00067231	Install Pressure Transducers	\$0	\$65,660	\$0
Hermosa Redondo	00066790	Install 3 SCADA RTUs	\$0	\$88,099	\$0
Hermosa Redondo	00078281	Inst. 1388'-6" PVC Main 9TH St	\$0	\$467,861	\$0
Hermosa Redondo	108-NON-SP	108- Hermosa Redondo Non-specific	\$1,207,298	\$0	\$0
Hermosa Redondo	HRD0900	Meter Replacement Program	\$161,834	\$0	\$0
Hermosa Redondo	00020376	REPLACE HIT AND RUN HYDRANTS	\$31,831	\$0	\$0
Hermosa Redondo	00066470	Inst. 1560-8" PVC Inglewood Ave	\$1,267	\$0	\$0
Hermosa Redondo	00078114	Inst. 2082'-6" PVC Main	\$2,144	\$0	\$0
Kern River Valley	00059632	Paint Interior Shell & Floor from 8' below Roof & Interior Lader - Kernville Sta.1 Tank 1 (Treatment Plant Bay Tank)	\$6,553	\$0	\$0
Kern River Valley	00061362	Quail Lane - 1500' 6" PVC; Reconnect 25 1" Services	\$233,690	\$0	\$0
Kern River Valley	00070650	Replace CP System - Sta. 1 Tank 1 - Kernville	\$12,020	\$0	\$0
Kern River Valley	00071193	Point to Point Radio Controls - Lakeland, KV to Arden pumps, and Rim Rd.	\$55,327	\$0	\$0
Kern River Valley	00071194	Point to Point Radio Controls - Juniper Highlands, Pala, and Nellie Dent	\$39,768	\$0	\$0
Kern River Valley	00076333	Install transfer switch and receptacle to allow for a quick connection for a portable generator in case of power failure. Also, install alarm dialer to notify operations of power outage.	\$27,865	\$0	\$0
Kern River Valley	00076338	Install transfer switch, generator receptacle, and alarm dialer at Southlake booster station.	\$13,063	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Kern River Valley	00051988	Paint Interior Complete and Replace CP Anodes - Bodfish Sta. 11 Tank 1	\$9,180	\$0	\$0
Kern River Valley	00061373	Mtn View - 1,500' 6" PVC; Reconnect 25 1" Services	\$205,990	\$7,662	\$0
Kern River Valley	00097558	KVSWTP INTAKE PUMP/MOTOR	\$24,411	\$0	\$0
Kern River Valley	00099771	SOLA STA. 5-01 REPIPE	\$29,101	\$0	\$0
Kern River Valley	00099775	KEARNS REGULATOR UPGRADE	\$18,344	\$0	\$0
Kern River Valley	00064669	22K Gal. Bolted Steel Tank - Sta. 8 Lakeland	\$0	\$220,165	\$0
Kern River Valley	00071153	Construct 22K-Gal Bolted Steel Tank	\$0	\$197,588	\$0
Kern River Valley	00071153	LLAND 008-T3: Construct 22K Tank	\$0	\$197,588	\$0
Kern River Valley	00090079	Countrywood Booster Station	\$0	\$200,468	\$0
Kern River Valley	00097279	Replace SCADA computers KRVTP	\$0	\$242,241	\$0
Kern River Valley	00066171	Pretreatment - Upper Bodfish Plant	\$0	\$192,458	\$0
Kern River Valley	00066177	Pretreatment - Lower Bodfish Plant	\$0	\$192,458	\$0
Kern River Valley	00070333	Dismantle and re-assemble the nuts, bolts and gaskets on the ground level bolted steel tanks - Sta. 7 Tank 1 - Gautche Tank	\$0	\$80,340	\$0
Kern River Valley	00064477	100K Tank - Sta. 143 - 02 South Lake	\$0	\$385,070	\$0
Kern River Valley	00076335	Install transfer switch, generator receptacle, and alarm dialer for Ponderosa Pines booster station.	\$0	\$21,600	\$0
Kern River Valley	00071197	Point to Point Radio Controls - Squirrel Mt., Lake Properties, and Southlake	\$0	\$20,268	\$0
Kern River Valley	00076345	Install manual transfer switch, generator receptacle, and alarm dialer for the Upper Bodfish treatment plant.	\$0	\$21,600	\$0
Kern River Valley	00075853	Install standby generator and ATS.	\$0	\$146,262	\$0
Kern River Valley	134-NON-SP	134- Kern River Valley Non-specific	\$129,434	\$0	\$0
Kern River Valley	KRV0900	Meter Replacement Program	\$4,842	\$0	\$0
Kern River Valley	00066170	New Well - Lakeland	\$0	\$666,202	\$0
King City	00021303	16" DI - Willow and Mildred Main	\$376,923	\$0	\$0
King City	00063403	FH replacements w-GV's	\$76,644	\$0	\$0
King City	00050528	12 inch Main in Willow Street	\$542,546	\$0	\$0
King City	00063774	Repl 4" Meter 440 Jayne St	\$0	\$26,275	\$0
King City	00096451	Sta 6 - Air/Vac valve & misc piping	\$1,332	\$0	\$0
King City	00064484	Refurbish Warehouse	\$0	\$149,625	\$0
King City	00097081	Sta.13 mechanical seal &Compressor	\$1,865	\$0	\$0
King City	00099768	Station 4C motor shaft	\$1,787	\$0	\$0
King City	00099911	Sta 4 Bladder Tnk Conversion	\$13,801	\$0	\$0
King City	00100338	4" svc w/ 3" meter 48405 Lonoak	\$36,168	\$0	\$0
King City	00063855	4" Service and Vault 450 Jayne St	\$36,833	\$0	\$0
King City	109-NON-SP	Non Specific Project	\$324,193	\$0	\$0
King City	KCD0900	Meter Replacement Program	\$19,328	\$0	\$0
King City	KCD0426	Extension Projects	\$63,542	\$0	\$0
Livermore	00016949	Replace Booster Pumps - Sta. 13	\$0	\$822,830	\$0

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District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Livermore	00063856	Replace Pump Equipment - Sta. 9 B & C	\$0	\$41,261	\$0
Livermore	00021362	LIV 11 - Replace two booster pumps	\$0	\$756,869	\$0
Livermore	00050668	Paint Complete Interior, Upgrade CP System, Overflow Air Gap & 30" Dia. Manway - Sta. 22 Tank 1 (Granada)	\$62,309	\$0	\$0
Livermore	00096741	Station 26-Check Vals & Gate Vals	\$39,641	\$0	\$0
Livermore	00050728	Paint interior complete, upgrade CP System, Install new 30" dia. Manway at Liv Sta.22 Tank 2	\$50,044	\$1,607	\$0
Livermore	00096184	REPLACE 50HP PUMP LIV14A	\$45,533	\$0	\$0
Livermore	00099583	Replace 8" Pipe Los Coalinas Rd	\$24,806	\$0	\$0
Livermore	00056531	Replace 100K Gallon Redwood Tank with a Bolted Steel Tank - Sta. 11 Tank 2	\$0	\$295,553	\$0
Livermore	00064099	Replace Booster Pumps - Sta. 22 A, B, & C	\$0	\$50,489	\$0
Livermore	00064313	Emergency Generator - Sta. 18	\$0	\$144,251	\$0
Livermore	00061012	Linden Street - from No. P to No. L St. - 1,600' 6" PVC; 30 1" Services; 1 Hydrant	\$527,215	\$79,859	\$0
Livermore	00056989	Replace two sample stations	\$0	\$8,744	\$0
Livermore	00065073	Vehicle - 0.5 Ton Pick Up and Outfitting	\$0	\$41,650	\$0
Livermore	00064275	Replace Panelboard, Meter upgrade and Instrumentation - Sta. 16	\$0	\$154,529	\$0
Livermore	00056572	Install 12" PRV at the corner of Siena Road and Bresso Drive, and install approximately 600 LF of new 8" PVC main to loop two existing 8" dead ends along Wetmore Road between Lagiss Drive and Talinga Drive.	\$178,643	\$0	\$0
Livermore	00063357	Replace Booster Pack - Sta. 32.	\$0	\$42,634	\$0
Livermore	00060952	North O Street - Pine St. to Linden St. - 1,100' 6" PVC; 21 1" Services; 3 Hydrants	\$0	\$455,595	\$0
Livermore	00056528	Chloramination System - Sta. 18	\$0	\$358,148	\$0
Livermore	00064076	4 RTU's - Sta. 12, 17, 26, and 28	\$0	\$105,600	\$0
Livermore	00067047	Data Acquisition Radio Replacement	\$0	\$116,375	\$0
Livermore	00056574	Replace existing 50,000 Gallon Redwood Tank with a bolted steel tank of same capacity - Sta. 10 Tank 1	\$0	\$256,564	\$0
Livermore	00063953	Replace Booster Station - Sta. 23	\$0	\$1,221,609	\$0
Livermore	00056573	Tank Mixing System - Sta. 30	\$0	\$124,658	\$0
Livermore	110-NON-SP	110- Livermore Non-specific	\$935,322	\$0	\$0
Livermore	LIV0900	Meter Replacement Program	\$83,042	\$0	\$0
Livermore	00056571	Tank Mixing System at LIV 22	\$2,486	\$0	\$0
Livermore	00094819	Replace Booster LIV26B	\$2,977	\$0	\$0
Los Altos	00005189	SUNSHINE MAIN REPLACEMENT	\$659,920	\$0	\$0
Los Altos	00015631	GRANT ROAD MAIN REPLACEMENT	\$0	\$79,307	\$0
Los Altos	00016750	Mtn. View, Park & Alley Main	\$0	\$917,960	\$0
Los Altos	00020071	LAS STA 6 Chloramination	\$0	\$1,344,445	\$0
Los Altos	00058333	Chloramination at LAS 24	\$0	\$358,148	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Los Altos	00058334	Chloramination at LAS 31	\$0	\$368,005	\$0
Los Altos	00060492	ITRON FC300	\$16,890	\$0	\$0
Los Altos	00060672	Tank retrofit at LAS 9	\$55,101	\$0	\$0
Los Altos	00062393	6" PRV INSTALL, JOLLY/FOOTHILL	\$0	\$154,800	\$0
Los Altos	00062553	Replace Pump and Motor: LAS 27-A	\$117,960	\$0	\$0
Los Altos	00062672	Replace Pump and Motor: LAS 30-A	\$0	\$61,488	\$0
Los Altos	00063056	Replace Pump & Motor: LAS 113-A	\$0	\$31,476	\$0
Los Altos	00066250	Replace Panelboard - LAS 11	\$0	\$142,107	\$0
Los Altos	00066809	Install 8 SCADA RTUs	\$0	\$293,664	\$0
Los Altos	00066829	Install 6 SCADA RTUs	\$0	\$176,198	\$0
Los Altos	00067049	Data Acquisition Radio Replacement	\$0	\$205,502	\$0
Los Altos	00073093	Upgrade CP System - LAS 42 T2	\$36,978	\$32	\$0
Los Altos	00077616	LOS ALTOS 2013 SECURITY PROJECT	\$0	\$233,208	\$0
Los Altos	111-NON-SP	111- Los Altos Suburban Non-specific	\$2,224,715	\$0	\$0
Los Altos	LAS0900	Meter Replacement Program	\$126,259	\$0	\$0
Los Altos	00057289	Mitigate Tank Settlement at LAS 111	\$6,095	\$0	\$0
Los Altos	00066509	Olive Tree Rezoning Phase I	\$270	\$0	\$0
Los Altos	00060893	Mitigate Tank Settlement at LAS 9	\$709,252	\$0	\$0
Los Altos	00062077	Replace LAS 8 Layola Tank #3	\$20,597	\$0	\$0
Marysville	00073453	Replace GV,Yuba-E11th/Freeman-E13th	\$0	\$4,800	\$0
Marysville	00100281	REPL 8" G.V. @ STA 7	\$9,043	\$0	\$0
Marysville	00062714	Post Chlorination Sample Station - Sta. 9	\$6,688	\$0	\$0
Marysville	00062772	Post Chlorination Sample Station with 1" Service Line - Sta. 12	\$6,081	\$0	\$0
Marysville	00062857	Sample Station with 1" Service Line - Sta. 7	\$6,663	\$0	\$0
Marysville	00062859	Sample Station w/ 1-inch Service Line - Sta. 13	\$3,137	\$0	\$0
Marysville	00063296	Chlorine Storage Shed - Sta. 8	\$6,137	\$0	\$0
Marysville	00063374	Chlorine Storage Shed - Sta. 12	\$5,972	\$0	\$0
Marysville	00062860	Sample Station with 1" Service Line - Sta. 8	\$7,149	\$0	\$0
Marysville	00065090	Vehicle-New Vehicle District Manager	\$0	\$35,631	\$0
Marysville	00095780	Flat to Meter Customer Requests	\$12,181	\$0	\$0
Marysville	00094706	Video Surveillance in MRL Cust Ctr	\$0	\$44,878	\$0
Marysville	00097452	Sta 16 Additional Lots Tank Sit	\$0	\$52,776	\$0
Marysville	MRL0520	MRL Unsch Valve Casings & Covers	\$26,539	\$0	\$0
Marysville	MRL0800	INSTALL / RETIRE METERS	\$6,657	\$0	\$0
Marysville	112-NON-SP	112- Marysville Non-specific	\$115,770	\$0	\$0
Marysville	MRL0900	Meter Replacement Program	\$2,874	\$0	\$0
Oroville	00063915	Field - Various Tools for Gardening & Canal Maintenance	\$0	\$5,495	\$0
Oroville	00064134	Tellog - HPR kit/DTU & Flow Test	\$0	\$5,457	\$0
Oroville	00067051	Data Acquisition Radio Replacement	\$0	\$36,448	\$0
Oroville	00079455	Daryl Poerter Main Replacement	\$223,800	\$0	\$0
Oroville	00100787	Backflow devices - pump stations	\$5,790	\$0	\$0
Oroville	00100788	Fence & security at treatment plant	\$16,397	\$0	\$0
Oroville	00100800	Pipe Locator	\$6,109	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Oroville	ORO0500	ORO Unsch Main Replacements	\$52,705	\$0	\$0
Oroville	ORO0530	ORO Unsch Hydrant Replacements	\$79,406	\$0	\$0
Oroville	ORO0540	ORO Unsch Main Valve Replacements	\$8,314	\$0	\$0
Oroville	00063473	Spoils Bins - 3 bays	\$16,608	\$0	\$0
Oroville	00063474	Chlorine Generation Unit - Sta. 15	\$0	\$238,303	\$0
Oroville	000RO800	Meter Replacement Program	\$0	\$20,270	\$0
Oroville	113-NON-SP	113- Oroville Non-specific	\$480,693	\$0	\$0
Palos Verdes	00065460	Replace BLOW-OFFS- PV System	\$0	\$36,029	\$0
Palos Verdes	00065463	Replace VALVE CASINGS- PV System	\$0	\$36,029	\$0
Palos Verdes	00065466	Upgrade SAMPLE ROOM-PV System	\$0	\$45,325	\$0
Palos Verdes	00065611	Replace PRV H-126-6424 Monero	\$0	\$134,029	\$0
Palos Verdes	00065730	SLURRY SEAL RES. 17-Driveway	\$0	\$35,973	\$0
Palos Verdes	00065731	SLURRY SEAL RES. 8	\$0	\$41,370	\$0
Palos Verdes	00066629	PV 030-D: Repl. Pumping Equip.	\$0	\$227,880	\$0
Palos Verdes	00070070	Pipeline Condition Assessment Study	\$0	\$134,752	\$0
Palos Verdes	00077579	Inst. 1306'-6" DI Main- Via Almar	\$0	\$499,295	\$0
Palos Verdes	00020424	REPLACE PRV J-48	\$0	\$62,077	\$0
Palos Verdes	00063110	Repl.1538'- 4" Trans.- Chelsea Rd	\$525,474	\$0	\$0
Palos Verdes	00063332	PV 051-T1: Replace Roof Covering	\$36,759	\$0	\$0
Palos Verdes	00077576	Inst. 377'-6" DI Main on Mesaba Dr	\$178,474	\$0	\$0
Palos Verdes	00077578	Inst.462' -6" DI Main Var. Loc-RPV	\$151,651	\$0	\$0
Palos Verdes	00077580	Inst. 1100'-6" DI Main Var. Loc-PVE	\$297,363	\$0	\$0
Palos Verdes	00077581	Inst. 700' -6" DI Main Var. Loc-RPV	\$327,026	\$0	\$0
Palos Verdes	00077582	Inst. 215'-6" DI Main on Waukesha	\$106,845	\$9,945	\$0
Palos Verdes	00077583	Inst 240' -6" DI Main-Menominee Pl	\$140,614	\$17,879	\$0
Palos Verdes	00065270	Install Fencing to Secure Res. 17	\$0	\$5,476	\$0
Palos Verdes	00065610	Replace PRV H-238 Via Zurita	\$0	\$119,589	\$0
Palos Verdes	00077585	Inst. 205' -6" DI Main on Rockhurst	\$97,018	\$13,291	\$0
Palos Verdes	00019829	INST ANODES VARIOUS-PV SYSTEM	\$10,685	\$0	\$0
Palos Verdes	00065732	Install Driveway at Pump Sta. 14	\$0	\$44,947	\$0
Palos Verdes	00020945	REPLACE PRV J-92	\$78,896	\$0	\$0
Palos Verdes	00053648	PV 023-T2: Upgrade CP Anodes	\$13,050	\$0	\$0
Palos Verdes	00063052	Panelboard replacement Station 14	\$190,161	\$0	\$0
Palos Verdes	00063105	Repl. 6"CI to 8"DI @ Narcissa Dr	\$477,055	\$0	\$0
Palos Verdes	00063109	Repl. 733' - 4" Trans Chelsea Rd.	\$227,142	\$0	\$0
Palos Verdes	00065465	Repl. Furniture PV OPS.CENTER	\$27,783	\$0	\$0
Palos Verdes	00095341	Access Control for P.V. Office	\$0	\$37,935	\$0
Palos Verdes	00070089	Upsize Discharge Piping at Sta 4	\$227,540	\$0	\$0
Palos Verdes	00077558	Install 158' -6" DI main on Ridgcroft Ct. in the city of Rancho Palos Verdes. Retire 158' -4" PVC main.	\$47,558	\$0	\$0
Palos Verdes	00077559	Install 414' -6" DI main on Rio Linda Dr. in the city of Rancho Palos Verdes. Retire 414' -4" Transite main.	\$57,199	\$207,203	\$0
Palos Verdes	00077561	Inst. 295' -6" DI Main-Meadowlark	\$98,239	\$0	\$0

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District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Palos Verdes	00077573	Inst. 1500' -6" DI Main-Var. Loc-PVE	\$606,156	\$2,794	\$0
Palos Verdes	00077574	Install 230' -6" DI main on Azores Place in the city of Rancho Palos Verdes. Retire 230' -4" AC main.	\$124,161	\$0	\$0
Palos Verdes	00077575	Install 250' -6" DI main on Circlet Drive in the city of Rancho Palos Verdes. Retire 250' -4" Transite main.	\$117,224	\$0	\$0
Palos Verdes	00092422	R.H. Rd/Palominos Rancho Trl Main	\$166,701	\$0	\$0
Palos Verdes	00100477	Replace 4" Service & 3" Meter	\$45,682	\$0	\$0
Palos Verdes	00063068	Generator Station 15	\$0	\$0	\$288,412
Palos Verdes	00063358	Genset for Station 22	\$0	\$0	\$936,309
Palos Verdes	00077577	Inst. 200' -6" DI Main on Oconto Av	\$179,514	\$0	\$0
Palos Verdes	00077584	Inst. 280' -6" DI Main-Via Encanto	\$115,471	\$0	\$0
Palos Verdes	00020064	PAVE BACK PARKING LOT PV YARD	\$0	\$118,466	\$0
Palos Verdes	122-NON-SP	Non-Specific Projects	\$761,738	\$0	\$0
Palos Verdes	PVD0900	Meter Replacement Program	\$60,683	\$0	\$0
Palos Verdes	00020911	UPGRADE FIRE HYDRANTS	\$125	\$0	\$0
Palos Verdes	00065609	Replace PRV A-69-Crownview Dr	\$3,117	\$0	\$0
Palos Verdes	00065729	SLURRY SEAL RES. 20	\$4,578	\$0	\$0
Rancho Dominguez	00061472	Replace Floor - Locker Room & Bathrooms	\$0	\$26,857	\$0
Rancho Dominguez	00061514	Replace Kitchen Floor - Main Office	\$0	\$5,689	\$0
Rancho Dominguez	00061960	Office - 8 Additional Lockers - Locker Room	\$0	\$6,812	\$0
Rancho Dominguez	00061973	Office - Rotary File Cabinets - Operations	\$0	\$38,923	\$0
Rancho Dominguez	00061413	Existing furniture is 15 years old and needs to be replaced.	\$3,952	\$0	\$0
Rancho Dominguez	00066751	Security @ Dominguez Office	\$0	\$75,205	\$0
Rancho Dominguez	00094949	Purchase 2-Conductivity Meters	\$1,479	\$0	\$0
Rancho Dominguez	00096561	Purchase 4 Hach 900	\$5,785	\$0	\$0
Rancho Dominguez	00096686	Purchase Power Broom-DOM	\$3,738	\$0	\$0
Rancho Dominguez	00096735	Upgrade to Phase I EVR gasoline T	\$9,127	\$0	\$0
Rancho Dominguez	00099977	Purchase 8 Radios for Vehicles	\$17,974	\$0	\$0
Rancho Dominguez	00NON-SP	RDOM - Non-specific	\$34,096	\$0	\$0
Redwood Valley	00064941	Vehicle - 0.5 Ton Pick Up with Accessories	\$43,724	\$0	\$0
Redwood Valley	RDV0900	Meter Replacement Program	-\$88	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Redwood Valley (Coast Springs)	00070651	Lawsons Landing Emergency Tie-in	\$0	\$19,000	\$0
Redwood Valley (Coast Springs)	00061959	In the event of an earthquake, the rigid pipe connection to the Ravine tank will be subjected to movement that will cause extensive damage to the tank shell and subsequent loss of 212,000 gallons of storage or more than 50% of the available system storage	\$13,037	\$0	\$0
Redwood Valley (Coast Springs)	RDV-CS- NON-SP	Non-Specific Projects	\$134,276	\$0	\$0
Redwood Valley (Lucerne)	00020333	Country Club Drive - 14th to 10th Ave. - Lucerne - 1,020' 8" PVC; 32 1" Services; 2 Hydrants	\$0	\$257,889	\$0
Redwood Valley (Lucerne)	00097478	Sta 006 Lid and Check Valve	\$13,403	\$0	\$0
Redwood Valley (Lucerne)	00100480	Extension of LUC 01 Raw Intake Pump	\$0	\$14,780	\$0
Redwood Valley (Lucerne)	00101383	LUC Floating Intake (Design)	\$0	\$15,000	\$0
Redwood Valley (Lucerne)	00064890	LUC WQ compliance DBP removal	\$1,487	\$0	\$0
Redwood Valley (Unified)	00100397	New Field pH Meter GRV	\$1,012	\$0	\$0
Redwood Valley (Unified)	00100529	16471 Watson Rd Svc Replace	\$3,059	\$0	\$0
Redwood Valley (Unified)	00100705	Korbel Svc 16600 Laughlin	\$3,057	\$0	\$0
Redwood Valley (Unified)	00071874	Interior & Exterior Ladders - Sta. 2 Tank 3 - Armstrong Valley	\$0	\$9,082	\$0
Redwood Valley (Unified)	00055888	Retrofit Roof-Hatch to include vent, Install Interior and Exterior Ladders - Hawkins Sta.1 Tank 1	\$0	\$11,448	\$0
Redwood Valley (Unified)	00064891	Armstrong Valley Lane - 580' 6" PVC; 7 1" Services; and 1 Hydrant	\$0	\$96,780	\$0
Redwood Valley (Unified)	00064892	Noel Heights - Sta. 2 Tanks to Toyon Drive - 410' 6" PVC; Reconnect 1 2" service line	\$0	\$47,880	\$0
Redwood Valley (Unified)	RDV-UNI- NON-SP	Non-Specific Projects	\$31,789	\$0	\$0
Salinas	00017815	SECURITY IMPROVEMENT_SALINAS	\$0	\$277,345	\$0
Salinas	00061633	Drill New Well in 280 Zone - Sta. 108	\$0	\$2,425,198	\$0
Salinas	00062092	Hydrants - City Agreement	\$68,958	\$0	\$0
Salinas	00062135	Replace 30 Valve Covers & Casings - Various Locations	\$0	\$27,143	\$0
Salinas	00062913	Blow Offs - Sta. 20, 26, and 27	\$128,535	\$2,051	\$0
Salinas	00062992	Blow Offs - Sta. 32, 44, 50	\$0	\$144,498	\$0

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District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Salinas	00063032	Remodel Customer Service Center - including Ergonomically Correct Work Stations	\$624,960	\$0	\$0
Salinas	00063092	1546' 8" PVC; 36 1" Services; 2 Hydrants - Riker Street	\$551,512	\$1,664	\$0
Salinas	00063356	Break Room Remodel	\$0	\$205,230	\$0
Salinas	00063858	2141' 8" PVC; 168 6" PVC; 67 1" Services; 3 Hydrants - Tyler Street Abandon old 6" AC main.	\$0	\$677,158	\$0
Salinas	00064061	Replace Pump Bowl - Sta. 63-01	\$0	\$22,834	\$0
Salinas	00064077	Replace Well Pumping Equipment & Well Level Transducer - Sta. 26-01	\$0	\$82,509	\$0
Salinas	00064095	Pipeline Upgrade - Sta. 47 - Phase 1	\$3,568,688	\$0	\$0
Salinas	00064177	Pipeline Upgrade - Sta. 47 - Phase 2	\$1,655,625	\$0	\$0
Salinas	00064809	Discharge Treatment - Sta. 11	\$0	\$115,344	\$0
Salinas	00064930	Vehicle - 0.75 Ton Pick Up and Service Body - Pump Operator	\$37,748	\$0	\$0
Salinas	00064931	Vehicle - New Vehicle & Accessories	\$0	\$60,734	\$0
Salinas	00064932	Vehicle - 0.75 Ton Pick Up & Accessories - Loc/Inspec.	\$0	\$63,864	\$0
Salinas	00065033	100K Gallon Storage Tank - Sta. 304 Los Lomas	\$0	\$430,030	\$0
Salinas	00065093	Vehicle - 0.75 Ton Pick Up and Outfitting - Service Person	\$37,748	\$0	\$0
Salinas	00066889	25 Well Level Sensors - Sta. 6, 12, 13, 16, 17, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 37, 38, 44, 50-1, 50-2, 56, 58, 63	\$0	\$0	\$128,874
Salinas	00066890	7 Well Level Sensors - Sta. 64, 65, 67, 70, 71, 106, 201	\$0	\$36,084	\$0
Salinas	00069429	Sta 70 - Tank 4	\$0	\$43,933	\$0
Salinas	00073813	Replace 10 Metering Pumps - Various Stations	\$0	\$27,270	\$0
Salinas	00095759	Rplc Trimble GPS unit	\$15,449	\$0	\$0
Salinas	00097342	Install VFD station 203	\$0	\$56,389	\$0
Salinas	00099757	Rplc SRVC at 1320 Padre dr	\$32,839	\$0	\$0
Salinas	00099903	Install 6" D/S Monte Del Lago	\$55,937	\$0	\$0
Salinas	00099984	Ipad for Distribution Dept.	\$762	\$0	\$0
Salinas	00100025	Install 3 chemical tanks	\$1,856	\$0	\$0
Salinas	00100077	Install CL2 analyzers	\$40,872	\$364	\$0
Salinas	00100546	Replace chemical tanks sta 32	\$1,315	\$0	\$0
Salinas	00100567	Replace sample sites BUV	\$46,914	\$0	\$0
Salinas	00100599	Tool box for storekeeper's tools	\$570	\$0	\$0
Salinas	00100682	Purchase chemical transfer pump	\$631	\$0	\$0
Salinas	114-NON-SP	114- Salinas Non-specific	\$3,140,103	\$0	\$0
Salinas	SLN0900	Meter Replacement Program	\$240,423	\$0	\$0
Salinas	0075493	Repl 6" Main on Pine Canyon Rd	\$245,595	\$0	\$0
Salinas	00097581	Extension Projects	\$123,520	\$0	\$0
Selma	00013822	GENSET @ STATION 20-01	\$242,571	\$0	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Selma	00063799	223 Conversions of Flat Rate Services to Metered Services	\$239,517	\$0	\$0
Selma	00095835	UPS-APC SMX3000RMLV2UNC	\$2,771	\$0	\$0
Selma	00096478	STAT 11 & 12 TRANSDUCER REPLACEMENT	\$2,540	\$0	\$0
Selma	00099865	SEL 022-01: Replace Bowl Unit	\$28,700	\$343	\$0
Selma	00064933	Vehicle - 0.5 Ton Pick Up & Accessories	\$0	\$68,395	\$0
Selma	00096262	RADIO SYSTEM-MOTOROLA MOTO TRB 800-	\$0	\$18,553	\$0
Selma	00102818	2015-Phase 2 - FTM. Additional 500 conversions to meet state mandated 32% water reduction requirement	\$0	\$377,647	\$0
Selma	00062515	Replace Pump Equipment - Sta. 19-01	\$0	\$72,186	\$0
Selma	00090017	STAT 20 & 21 VIDEO SURVEILLANCE	\$0	\$53,022	\$0
Selma	117-NON-SP	117- Selma Non-specific	\$629,803	\$0	\$0
Selma	SEL0900	Meter Replacement Program	\$39,229	\$0	\$0
Stockton	00016817	"B" STREET-DUCK CREEK TO RALPH	\$314,280	\$0	\$0
Stockton	00019985	2 Sodium Hypo Chlorite Systems - Sta. 75-01 & Sta. 21-01	\$23,825	\$0	\$0
Stockton	00019986	Sodium Hypo Chlorite System - Stations 71-01 & 16-01	\$24,989	\$0	\$0
Stockton	00056708	Replace pump, motor, column:36-01	\$93,519	\$0	\$0
Stockton	00060772	Upgrade CP System - Sta. 32 Tank 3	\$13,128	\$0	\$0
Stockton	00063074	Convert Chlorination - Sta. 52	\$49,107	\$0	\$0
Stockton	00063093	Convert Chlorination - Sta. 62	\$34,603	\$0	\$0
Stockton	00063136	Convert Chlorination - Sta. 68-01	\$53,883	\$0	\$0
Stockton	00063257	Madison Street - Jefferson Street to Charter Way - 1,100' 6" PVC. Retire 1,100' of 2" Wrought Iron pipe in same	\$348,526	\$0	\$0
Stockton	00063259	Replace Air Release Valves - Sta. 52-01, 62-01, 67-01, 69-01 and 69-02	\$29,054	\$0	\$0
Stockton	00063326	2,785' 6" PVC 900 - Harding Way, Elm St., Walnut St. and Columbia Ave. from Pershing Ave. to Yale Ave. Retire 1,450' 4" C.I.; 1,030' 6" C.I.; 625' 2" C.I.; 460' 2" Wrought Iron in backyard easements of same.	\$1,105,394	\$0	\$0
Stockton	00063406	American Street - Miner Avenue to Park Street. Install 1,130' of 6" PVC C-900 pipe in American Street from Miner Avenue to Park Street. Retire 830' of 2" Wrought Iron pipe and 300' of 3" Cast Iron pipe in same.	\$539,120	\$0	\$0
Stockton	00063416	Willow Street - San Juan Avenue to Carlton Avenue and Jewell Court. Install 1,050' of 6" PVC C-900 pipe in Willow Street from San Juan Avenue to Carlton Avenue; 60' in San Juan Avenue from Willow Street to Jewell Court and 540' in Jewell Court east from S	\$454,881	\$0	\$0

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District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Stockton	00063453	Seventh Street - San Joaquin Street to American Street and American Street from Sixth Street to Eighth Street. Install 1,200' of 8" PVC C-900 pipe in Seventh Street from San Joaquin Street to American Street and 900' in American Street from Sixth Street t	\$548,720	\$0	\$0
Stockton	00063483	Ingram Street - El Dorado Street to Sutter Street - 1,200' 6" PVC; 8 New 1" short-side & 8 New 1" long-side services to eliminate split services. Retire 1,200' 6" Steel pipe in same.	\$332,708	\$0	\$0
Stockton	00063500	Ash Street - Main St. to Alma St. - 680' 6" PVC Retire 680' of 2" Wrought Iron pipe in same.	\$176,824	\$0	\$0
Stockton	00063575	Carpenter Road - Airport Way Frontage Road to Bellevue Avenue - 1,150' 8" PVC Retire 1,150' of 6" Steel pipe in same. Phelps St., Volney St. and Bellevue Ave. from Ralph Ave. to Carpenter Rd. - 2,850' 6" PVC. Retire 2,850' of 6" Steel pipe in same	\$855,153	\$164,650	\$0
Stockton	00064174	Replace 4 Existing Sample Stations	\$27,503	\$0	\$0
Stockton	00064295	Replace 4 Sample Stations	\$46,191	\$0	\$0
Stockton	00064335	Replace 4 Sample Stations	\$29,181	\$0	\$0
Stockton	00090241	STK 67 ELECTRICAL SVC UPGRADE	\$87,559	\$0	\$0
Stockton	00096144	Sta. 63 - Chlorination Improvements	\$38,947	\$0	\$0
Stockton	00096754	4" Dis. G.V. 1550 W. Freemont	\$2,131	\$0	\$0
Stockton	00096839	Rep 8 TB Cradles in STK Vehicles	\$6,124	\$0	\$0
Stockton	00096919	Replace STK60-01 150Hp Motor	\$22,687	\$0	\$0
Stockton	00097693	Sta. 76 Fe/Mn Treatment Improvement	\$19,340	\$0	\$0
Stockton	00097697	Sta. 18 Fe/Mn Treatment Improvement	\$16,122	\$0	\$0
Stockton	00097801	2849 E Myrtle- 4" Service	\$18,003	\$0	\$0
Stockton	00099599	Sta. 85 - Bladder Replacement	\$6,470	\$0	\$0
Stockton	00099677	Field-Tool replacement	\$3,571	\$0	\$0
Stockton	00099958	pH Meter - Operator	\$789	\$0	\$0
Stockton	00100217	Sta. 21-01 Nitrate Analyzer	\$39,603	\$0	\$0
Stockton	00100277	Op. Center Eyewash Stations	\$2,598	\$0	\$0
Stockton	00061652	Replace Pump, Motor, & Column - Sta. 7-02	\$0	\$84,733	\$0
Stockton	00061772	Replace Pump and Column - Sta. 60-01	\$0	\$104,849	\$0
Stockton	00063153	Convert Chlorination - Sta. 71-01	\$0	\$55,066	\$0
Stockton	00063475	Phelps Street, Volney Street & Bellevue Avenue - Michael Avenue to Ralph Avenue and Ralph Avenue from Airport Way frontage road to Bellevue Avenue. Install 2,940' of 6" PVC C-900 pipe in Phelps Street, Volney Street and Bellevue Avenue from Michael Ave	\$865,101	-\$183	\$0

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District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Stockton	00063534	Commerce Street - Harding Way to Willow Street. Install 380' of 6" PVC C-900 pipe in Commerce Street from Harding Way to Willow Street. Retire 380' of 2" Wrought Iron pipe in same.	\$140,333	\$0	\$0
Stockton	00063800	Twelfth Street - "B" Street to Bieghle Street - 1,140' 6" PVC Retire 1,070' of 6" Steel and 70' of 4" Steel pipe in same.	\$0	\$376,183	\$0
Stockton	00063802	"E" Street - Waterloo Road to Francis Street - 300' 6" PVC. Retire 300' of 6" Steel pipe in same.	\$0	\$97,337	\$0
Stockton	00097711	Navy Drive / BNSF R.R. Relocations	\$589,438	\$10,234	\$0
Stockton	00021253	Generator - Sta. 62	\$0	\$152,263	\$0
Stockton	00061674	Replace Pump & Column - Sta. 18-01	\$0	\$85,680	\$0
Stockton	00061732	Replace Pump, Motor, & Column - Sta. 35-01	\$0	\$112,069	\$0
Stockton	00063156	Allston Way - Bedford Road to Smith Lane - 2,200' 8" PVC. Retire 2,200' 6" C.I.	\$0	\$264,326	\$0
Stockton	00063215	Replace Flow Meter - Sta. 16	\$0	\$12,500	\$0
Stockton	00063233	Replace Flow Meter - Sta. 7-02.	\$0	\$12,000	\$0
Stockton	00063236	Replace Flow Meter - Sta. 61	\$0	\$24,000	\$0
Stockton	00063260	Replace Air Release Valves - Sta. 35-01, 70-01, 75-01 and 78-01.	\$0	\$30,000	\$0
Stockton	00063436	Replace Panelboard - Sta. 7	\$0	\$197,555	\$0
Stockton	00063481	Maple Street and Alder Street from Pacific Avenue to Hunter Street - 1,440' 6" PVC in Maple Street and 1,460' in Alder Street from Pacific Avenue to Hunter Street. Retire 1,320' 2" Wrought Iron pipe and 140' 4" C.I. pipe in Maple Street from Pacific	\$0	\$515,163	\$0
Stockton	00063554	Van Buren Street - Worth to Anderson Street. Install 330' of 8" PVC C-900 pipe in Van Buren Street from Worth Street to Anderson Street. Retire 330' of 2" Wrought Iron pipe in same.	\$0	\$39,062	\$0
Stockton	00063655	Walnut Street - Pacific Ave. to Hunter St.; Elm St. - Pacific Ave. to Commerce St. - 1,940' 6" PVC Walnut St. from Pacific Ave. to Hunter St. and 460' of 6" PVC Elm St. from Pacific Ave. to Commerce St. Retire 1,200' of 6" C.I.; 1,240' of 4' C.I. in al	\$0	\$383,890	\$0
Stockton	00063715	Chronicle Avenue - Waterloo Road to Harding Way - 1,980' 6" PVC Retire 1,980' 4" Steel pipe in same. Retire 180' 2" C.I. pipe - John St. East from Chronicle Ave.	\$0	\$243,226	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Stockton	00063752	Bishop Street - Funston Avenue to Sanguinetti Lane; Hiawatha Avenue - Bishop Street to Bradford Street - 1,700' 8" PVC in Bishop St. from Funston Ave. to Sanguinetti Lane. Retire 940' of 2" C.I. pipe and 760' of 4" Steel pipe in same. Install: 350' 6	\$0	\$224,872	\$0
Stockton	00063795	Woodland Drive - West from Pershing Avenue - 1,800' 8" PVC Retire 1,800' of 8" Steel pipe in same.	\$0	\$203,992	\$0
Stockton	00063873	Replace Panelboard - Sta. 16	\$0	\$194,794	\$0
Stockton	00063936	Panelboard Replacement - Sta. 61	\$0	\$313,308	\$0
Stockton	00064934	Vehicle - 0.5 Ton Pick Up with Accessories - LOC/INSPEC	\$0	\$42,000	\$0
Stockton	00065094	Vehicle - 0.5 Ton Pick Up and Outfitting - General Superintendent	\$0	\$39,800	\$0
Stockton	00065556	Replace Pumps and Panel Board - Sta. 32	\$0	\$499,182	\$0
Stockton	00067089	Replace obsolete data acquisition radio system: 33 remote radios, two-frequency redundant master, tank modification for antennas.	\$0	\$161,047	\$0
Stockton	00093969	Independance Park Discharge Valve	\$0	\$2,489	\$0
Stockton	00097692	Sta. 61 Fe/Mn Treatment Improvement	\$0	\$8,374	\$0
Stockton	119-NON-SP	119- Stockton Non-specific	\$2,236,452	\$0	\$0
Stockton	STK0900	Meter Replacement Program	\$210,239	\$0	\$0
Stockton	00019799	MN TREATMENT AT STK-36-01	-\$1,462	\$0	\$0
Stockton	00063318	Eugenia, Della & Bieghle Alley	\$1,455	\$0	\$0
Stockton	00064007	Replace Itron Handhelds	-\$3,586	\$0	\$0
Stockton	00064935	REPLACE V208073 GEN SUPERINTENDENT	\$869	\$0	\$0
Stockton	00011881	Extension Projects	\$25,763	\$0	\$0
Visalia	00016782	Drill, Develop, & Equip New Well	\$2,221,474	\$0	\$0
Visalia	00020998	Robin, Lark, & Orl. - 4,000' 8" PVC; 75 1" Services; 7 Hydrants	\$761,867	\$139,232	\$0
Visalia	00051768	Paint Exterior Complete & Replace CP Anodes - Sta. 59 Tank 3	\$14,682	\$0	\$0
Visalia	00062233	Replace Pump Equipment - Sta. 7-01	\$0	\$80,106	\$0
Visalia	00062235	Replace Pump Equipment - Sta. 50-01	\$0	\$83,480	\$0
Visalia	00062734	Replace Concrete Driveway - Sta. 16	\$0	\$12,305	\$0
Visalia	00062752	New Concrete Driveway - Sta. 23	\$20,458	\$0	\$0
Visalia	00062812	Replace Chemical Dosing Pumps	\$0	\$7,454	\$0
Visalia	00062954	Pump Bowl Replacement - Sta. 94-01	\$38,408	\$0	\$0
Visalia	00063319	Giddings and Riggins Ave. - 1450' 12" D.I.; 1060' 8" PVC; 40 1" Services; 3 6" Hydrants	\$647,937	\$0	\$0
Visalia	00063407	Parking and Carport - Customer Center	-\$829	\$41,070	\$0

Attachment 4 to Settlement Agreement - Carryover Projects

District	PID	Description	2015 Amount	2016 Amount	2017 Amount
Visalia	00063613	Panelboard Replacement - Sta. 3	\$0	\$183,000	\$0
Visalia	00063635	Panelboard Replacement - Sta. 7	\$0	\$158,539	\$0
Visalia	00063639	Panelboard Replacement - Sta. 91	\$0	\$162,747	\$0
Visalia	00063653	Flowmeter Replacement - Sta. 37	\$0	\$24,721	\$0
Visalia	00063828	Flowmeter Replacement - Sta. 45	\$0	\$24,721	\$0
Visalia	00063843	Flowmeter Replacement - Sta. 48	\$0	\$25,751	\$0
Visalia	00063892	Flowmeter Replacement - Sta. 49	\$0	\$28,841	\$0
Visalia	00063901	Flowmeter Replacement - Sta. 50	\$0	\$26,781	\$0
Visalia	00063912	Flowmeter Replacement - Sta. 53	\$0	\$29,871	\$0
Visalia	00064937	Vehicle - 0.5 Ton Pick Up with Accessories - Serviceman	\$0	\$42,000	\$0
Visalia	00064938	Vehicle - 0.5 Ton Pick Up with Accessories - Serviceman	\$0	\$42,000	\$0
Visalia	00065095	Replace SUV V206007	\$46,693	\$0	\$0
Visalia	00065110	Replace V204091 0.5 ton inspector pu.	\$0	\$41,381	\$0
Visalia	00100349	Visalia Parking Lot	\$31,836	\$0	\$0
Visalia	00101037	VIS 56-01: Replace Pump Bowl	\$28,519	\$0	\$0
Visalia	00101040	VIS 031-01 Pumping Equ Replacement	\$0	\$32,512	\$0
Visalia	00101565	Mineral King Main Relocation	\$0	\$1,571,313	\$0
Visalia	00101963	VIS 059-T3; Replace Rectifier	\$8,269	\$0	\$0
Visalia	00101965	7625 W. Sunnyview	\$51,239	\$0	\$0
Visalia	00102127	2611 N. Dinuba Bl.	\$39,314	\$0	\$0
Visalia	120-NON-SP	120- Visalia Non-specific	\$2,136,591	\$0	\$0
Visalia	VIS0900	Meter Replacement Program	\$120,097	\$0	\$0
Visalia	00016934	Install Welded Tank at Mullen	\$9,737	\$0	\$0
Visalia	00016938	Drill and Equip New Well	\$2,392	\$0	\$0
Visalia	00087397	Extension Projects	\$165,300	\$0	\$0
Visalia	00096521	Extension Projects	\$33,126	\$0	\$0
Visalia	00092743	Extension Projects	\$43,968	\$0	\$0
Westlake	00064053	Emergency Interconnection - Hillcrest and Duesenberg - City of Thousand Oaks	\$0	\$93,951	\$0
Westlake	00064156	Solar Backup Power - Kanan Tank - Sta. 8	\$67,115	\$0	\$0
Westlake	00064500	Office Renovation	\$229,830	\$0	\$0
Westlake	123-NON-SP	123- Westlake Non-specific	\$479,142	\$0	\$0
Westlake	WLK0900	Meter Replacement Program	\$56,228	\$0	\$0
Willows	00064711	Flat to Meter Conversion	\$27,614	\$0	\$0
Willows	00062175	200 and 300 blocks of S Plumas St. - 960' 8" PVC; 23 1" Services; 2 Hydrants	\$299,233	\$0	\$0
Willows	00098424	12" Main Replace - Cty Rd 53/Tehama	\$444,665	\$0	\$0
Willows	00102120	Replace Sacramento St Main 2015	\$294,242	\$0	\$0
Willows	00101314	Willows Office Expansion	\$13,893	\$0	\$0
Willows	121-NON-SP	121- Willows Non-specific	\$62,029	\$0	\$0
Willows	WIL0900	Meter Replacement Program	\$14,996	\$0	\$0

Attachment 5

SUMMARY OF ANNUAL DEPRECIATION RATES

ANTELOPE VALLEY DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
	103110 STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
	103120 COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
	103130 LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
	103150 WELLS	2.85%	2.26%	0.00%	5.11%
	103160 SUPPLY MAINS	13.01%	0.06%	-0.31%	12.76%
Pumping					
	103210 STRUCTURES AND IMPROVEMENTS	3.36%	0.15%	0.00%	3.51%
	103240 PUMPING EQUIPMENT	6.16%	0.58%	-0.11%	6.63%
	103241 SYSTEM CTRL COMPUTER EQUIP	6.16%	0.58%	-0.11%	6.63%
	103250 OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
	103310 STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
	103320 WATER TREATMENT EQUIPMENT	8.81%	1.53%	-0.33%	10.01%
Transmission and Distribution					
	103410 STRUCTURES AND IMPROVEMENTS	3.62%	0.17%	0.00%	3.79%
	103411 PAntelopeEMENT- TRANS & DIST PLANT	7.99%	0.00%	0.00%	7.99%
	103420 RESERVOIRS AND TANKS	5.26%	1.92%	0.00%	7.18%
	103421 TANK PAINTING	7.49%	0.00%	0.00%	7.49%
	103431 TRANSMISSION AND DISTRIBUTION MAINS	1.63%	0.30%	0.00%	1.93%
	103440 FIRE MAINS	0.00%	0.00%	0.00%	0.00%
	103450 SERVICES	1.89%	0.45%	0.00%	2.34%
	103460 METERS	7.34%	0.38%	-0.13%	7.59%
	103480 HYDRANTS	1.70%	0.28%	0.00%	1.98%
General Plant					
	103710 STRUCTURES AND IMPROVEMENTS	3.45%	0.15%	0.00%	3.60%
	103720 OFFICE FURNITURE AND EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103721 OFFICE EQUIPMENT - COMPUTERS	0.00%	0.00%	0.00%	0.00%
	103730 TRANSPORTATION	0.00%	0.00%	0.00%	0.00%
	103740 STORES EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103750 LABORATORY EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103760 COMMUNICATION EQUIPMENT	26.75%	0.00%	0.00%	26.75%
	103770 POWER OPERATED EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103780 TOOLS, SHOP AND GARAGE EQUIPMENT	7.04%	0.00%	0.00%	7.04%
	103790 OTHER GENERAL PLANT	0.00%	0.00%	0.00%	0.00%
	103900 OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
	103910 UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

BAKERSFIELD DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	2.18%	0.22%	0.00%	2.40%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	1.39%	0.28%	0.00%	1.67%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	1.98%	2.62%	0.00%	4.60%
103160	SUPPLY MAINS	1.54%	0.15%	0.00%	1.69%
103163	STEEL - SUPPLY MAIN	1.54%	0.15%	0.00%	1.69%
103164	All Other -Supply Mains	1.54%	0.15%	0.00%	1.69%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	3.36%	1.50%	0.00%	4.86%
103211	Pavement - Pumping Plant	10.81%	0.00%	0.00%	10.81%
103240	PUMPING EQUIPMENT	2.57%	0.29%	0.00%	2.86%
103241	System Ctrl Computer Equipment	2.57%	0.29%	0.00%	2.86%
103250	OTHER PUMPING PLANT	9.04%	0.00%	0.00%	9.04%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	1.83%	0.40%	0.00%	2.23%
103320	WATER TREATMENT EQUIPMENT	2.54%	0.26%	0.00%	2.80%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	1.93%	0.10%	0.00%	2.03%
103411	Pavement - Trans & Dist Plant	2.90%	0.00%	0.00%	2.90%
103420	RESERVOIRS AND TANKS	1.66%	0.38%	0.00%	2.04%
103421	TANK PAINTING	9.98%	0.00%	0.00%	9.98%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.77%	1.04%	0.00%	2.81%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	1.53%	2.61%	0.00%	4.14%
103460	METERS	3.45%	0.00%	-0.17%	3.28%
103480	HYDRANTS	1.28%	0.94%	0.00%	2.22%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	3.37%	0.32%	0.00%	3.69%
103711	DRIVEWAY PAVEMENT	5.15%	0.00%	0.00%	5.15%
103720	OFFICE FURNITURE AND EQUIPMENT	4.42%	0.00%	0.00%	4.42%
103721	OFFICE EQUIPMENT - COMPUTERS	5.58%	0.00%	0.00%	5.58%
103722	COMPUTER SOFTWARE	9.16%	0.00%	0.00%	9.16%
103730	TRANSPORTATION	6.99%	0.00%	-1.60%	5.39%
103740	STORES EQUIPMENT	4.28%	0.00%	0.00%	4.28%
103750	LABORATORY EQUIPMENT	7.21%	0.00%	0.00%	7.21%
103760	COMMUNICATION EQUIPMENT	2.39%	0.00%	0.00%	2.39%
103770	POWER OPERATED EQUIPMENT	4.96%	0.00%	-0.23%	4.73%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	5.87%	0.00%	0.00%	5.87%
103790	OTHER GENERAL PLANT	1.06%	0.00%	0.00%	1.06%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

BAYSHORE DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	103110-Struct & Improve-Supply Plnt	0.00%	0.00%	0.00%	0.00%
103120	103120-Collect & Impound Reservoirs	2.61%	1.44%	0.00%	4.05%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	103150-Wells-Supply Plant	2.27%	2.31%	0.00%	4.58%
103160	103160-Supply Mains	1.48%	0.42%	0.00%	1.90%
103164	103164-All Other -Supply Mains	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	103210-Struct & Imp- Pumping Plant	4.36%	1.20%	0.00%	5.56%
103211	103211-Pavement-Pumping Plant	7.86%	0.00%	0.00%	7.86%
103240	103240-Pumping Equipment	2.51%	0.06%	0.00%	2.57%
103241	103241-System Ctrl Computer Equip	0.00%	0.00%	0.00%	0.00%
103250	103250-Other Pumping Plant	3.13%	0.12%	0.00%	3.25%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	2.15%	0.11%	0.00%	2.26%
103320	WATER TREATMENT EQUIPMENT	1.74%	0.13%	0.00%	1.87%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS-transmission and distributio	1.20%	-0.04%	0.00%	1.16%
103411	103411-Pavement-Trans & Dist Plant	-1.77%	0.00%	0.00%	-1.77%
103420	RESERVOIRS AND TANKS	1.54%	1.47%	0.00%	3.01%
103421	103421-Tank Painting	9.97%	0.00%	0.00%	9.97%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.35%	0.90%	0.00%	2.25%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	103450-Services-Trans & Distr Mains	1.22%	3.24%	0.00%	4.46%
103460	103460-Meters & Meter Boxes	3.40%	0.00%	-0.46%	2.94%
103480	103480-Hydrants-T & D Mains	1.39%	0.35%	0.00%	1.74%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS-general plant	1.57%	0.59%	0.00%	2.16%
103711	103711-Driveway Pavement-Gen Plant	-12.37%	0.00%	0.00%	-12.37%
103720	OFFICE FURNITURE AND EQUIPMENT	2.26%	0.00%	-0.38%	1.88%
103721	OFFICE EQUIPMENT - COMPUTERS	9.57%	0.00%	0.00%	9.57%
103722	103722-Computer Software	0.00%	0.00%	0.00%	0.00%
103730	TRANSPORTATION	7.11%	0.00%	-1.21%	5.90%
103740	STORES EQUIPMENT	5.37%	0.00%	0.00%	5.37%
103750	LABORATORY EQUIPMENT	7.10%	0.00%	0.00%	7.10%
103760	COMMUNICATION EQUIPMENT	1.16%	0.00%	0.00%	1.16%
103770	POWER OPERATED EQUIPMENT	3.64%	0.00%	-1.91%	1.73%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	4.50%	0.00%	0.00%	4.50%
103790	OTHER GENERAL PLANT	4.18%	0.00%	0.00%	4.18%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

BEAR GULCH DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
Water Supply					
103110	103110-Struct & Improve-Supply Plnt	1.78%	0.18%	0.00%	1.96%
103120	103120-Collect & Impound Reservoirs	2.24%	1.69%	0.00%	3.93%
103130	103130-Lake River & Other Intakes	0.00%	0.19%	0.00%	0.19%
103150	103150-WELLS - Supply plant	2.82%	3.03%	0.00%	5.85%
103160	103160-Supply Mains	1.02%	0.37%	0.00%	1.39%
103164	103164-All Other -Supply Mains	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	103210-Struct & Imp- Pumping Plant	2.54%	0.71%	0.00%	3.25%
103211	103211-Pavement-Pumping Plant	2.41%	0.00%	0.00%	2.41%
103240	103240-Pumping Equipment	2.28%	0.07%	0.00%	2.35%
103241	103241-System Ctrl Computer Equip	0.00%	0.00%	0.00%	0.00%
103250	103250-Other Pumping Plant	3.00%	0.10%	0.00%	3.10%
Treatment					
103310	103310-Struct & Improve-Treat Plant	1.41%	0.11%	0.00%	1.52%
103320	103320-Water Treatment Equipment	2.30%	0.21%	0.00%	2.51%
Transmission and Distribution					
103410	103410-Struct & Imp-Trans&Dis Plnt	1.36%	-0.05%	0.00%	1.31%
103411	103411-Pavement-Trans & Dist Plant	4.83%	0.00%	0.00%	4.83%
103420	103420-Reservoirs & Tanks	2.09%	1.28%	0.00%	3.37%
103421	103421-Tank Painting	14.45%	0.00%	0.00%	14.45%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.44%	0.67%	0.00%	2.11%
103440	103440-FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	103450-Services-Trans & Distr Mains	1.58%	2.73%	0.00%	4.31%
103460	103460-Meters & Meter Boxes	3.25%	-0.10%	-0.26%	2.89%
103480	103480-Hydrants-T & D Mains	1.49%	0.27%	0.00%	1.76%
General Plant					
103710	103710-Struct & Improve Genl Plnt	1.26%	0.58%	0.00%	1.84%
103711	103711-Driveway Pavement-Gen Plant	-72.44%	0.00%	0.00%	-72.44%
103720	103720-Office Furn & Equip-Gen Plnt	4.33%	0.00%	-0.12%	4.21%
103721	103721-Office-Elec. Equip/Computers	7.32%	0.00%	0.00%	7.32%
103722	103722-Computer Software	0.00%	0.00%	0.00%	0.00%
103730	103730-Transportn Equip-Gen Plant	6.97%	0.00%	-0.31%	6.66%
103740	103740-Stores Equipment-Gen Plant	4.76%	0.00%	0.00%	4.76%
103750	103750-Laboratory Equip-Gen Plant	2.89%	0.00%	0.00%	2.89%
103760	103760-Communication Equip-Gen Plnt	2.22%	0.00%	0.00%	2.22%
103770	103770-Pwr Operated Equip-Gen Plant	4.88%	0.00%	-0.25%	4.63%
103780	103780-Tools, Shop & Garage Equip	3.48%	0.00%	0.00%	3.48%
103790	103790-Other General Plant	4.23%	0.00%	0.00%	4.23%
103900	103900-Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	103910-Utility Plant Purchased	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

CHICO DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
	103010 ORGANIZATION				
	103020 FRANCHISES AND CONSENTS				
	103030 103030-Other Intangible Plant				
	103061 103061-Land				
	103062 103062-Land Rights				
Water Supply					
	103110 103110-Struct & Improve-Supply Plnt	0.00%	0.00%	0.00%	0.00%
	103120 103120-Collect & Impound Reservoirs	1.31%	0.28%	0.00%	1.59%
	103130 LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
	103150 103150-Wells-Supply Plant	1.92%	2.29%	0.00%	4.21%
	103160 SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
	103210 103210-Struct & Imp- Pumping Plant	3.15%	1.35%	0.00%	4.50%
	103211 103211-Pavement-Pumping Plant	11.97%	0.00%	0.00%	11.97%
	103240 103240-Pumping Equipment	2.46%	0.29%	0.00%	2.75%
	103241 103241-System Ctrl Computer Equip	2.46%	0.29%	0.00%	2.75%
	103250 103250-Other Pumping Plant	0.00%	0.00%	0.00%	0.00%
Treatment					
	103310 103310-Struct & Improve-Treat Plant	2.06%	0.40%	0.00%	2.46%
	103320 103320-Water Treatment Equipment	2.95%	0.33%	0.00%	3.28%
Transmission and Distribution					
	103410 103410-Struct & Imp-Trans&Dis Plnt	2.00%	0.10%	0.00%	2.10%
	103420 103420-Reservoirs & Tanks	1.72%	0.36%	0.00%	2.08%
	103421 103421-Tank Painting	6.32%	0.00%	0.00%	6.32%
	103431 TRANSMISSION AND DISTRIBUTION MAINS	1.79%	1.03%	0.00%	2.82%
	103440 FIRE MAINS	0.00%	0.00%	0.00%	0.00%
	103450 103450-Services-Trans & Distr Mains	1.59%	2.60%	0.00%	4.19%
	103460 103460-Meters & Meter Boxes	3.25%	0.00%	-0.15%	3.10%
	103480 103480-Hydrants-T & D Mains	1.28%	0.94%	0.00%	2.22%
General Plant					
	103710 103710-Struct & Improve Genl Plnt	3.10%	0.30%	0.00%	3.40%
	103711 103711-Driveway Pavement-Gen Plant	5.38%	0.00%	0.00%	5.38%
	103720 103720-Office Furn & Equip-Gen Plnt	5.00%	0.00%	0.00%	5.00%
	103721 103721-Office-Elec. Equip/Computers	8.58%	0.00%	0.00%	8.58%
	103722 103722-Computer Software	15.61%	0.00%	0.00%	15.61%
	103730 103730-Transportn Equip-Gen Plant	6.31%	0.00%	-1.71%	4.60%
	103740 103740-Stores Equipment-Gen Plant	4.72%	0.00%	0.00%	4.72%
	103750 LABORATORY EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103760 103760-Communication Equip-Gen Plnt	2.17%	0.00%	0.00%	2.17%
	103770 103770-Pwr Operated Equip-Gen Plant	4.73%	0.00%	-0.24%	4.49%
	103780 103780-Tools, Shop & Garage Equip	7.04%	0.00%	-0.68%	6.36%
	103790 103790-Other General Plant	7.28%	0.00%	0.00%	7.28%
	103900 103900-Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	103910 UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

DIXON DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
	103010 ORGANIZATION				
	103020 FRANCHISES AND CONSENTS				
	103030 103030-Other Intangible Plant				
	103061 103061-Land				
	103062 103062-Land Rights				
Water Supply					
	103110 STRUCTURES AND IMPROVEMENTS - Supply Plant	0.00%	0.00%	0.00%	0.00%
	103120 COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
	103130 LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
	103150 103150-Wells-Supply Plant	1.98%	2.11%	0.00%	4.09%
	103160 SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
	103210 103210-Struct & Imp- Pumping Plant	2.98%	1.25%	0.00%	4.23%
	103211 103211-Pavement-Pumping Plant	7.36%	0.00%	0.00%	7.36%
	103240 103240-Pumping Equipment	2.70%	0.28%	0.00%	2.98%
	103241 103241-System Ctrl Computer Equip	2.70%	0.28%	0.00%	2.98%
	103250 OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
	103310 103310-Struct & Improve-Treat Plant	1.99%	0.40%	0.00%	2.39%
	103320 103320-Water Treatment Equipment	2.91%	0.33%	0.00%	3.24%
Transmission and Distribution					
	103410 STRUCTURES AND IMPROVEMENTS-tranmission an	0.00%	0.00%	0.00%	0.00%
	103411 103411-Pavement-Trans & Dist Plant	10.79%	0.00%	0.00%	10.79%
	103420 103420-Reservoirs & Tanks	1.83%	0.36%	0.00%	2.19%
	103421 103421-Tank Painting	10.46%	0.00%	0.00%	10.46%
	103431 TRANSMISSION AND DISTRIBUTION MAINS	1.69%	0.88%	0.00%	2.57%
	103440 FIRE MAINS	0.00%	0.00%	0.00%	0.00%
	103450 103450-Services-Trans & Distr Mains	1.85%	2.61%	0.00%	4.46%
	103460 103460-Meters & Meter Boxes	3.67%	0.00%	-0.17%	3.50%
	103480 103480-Hydrants-T & D Mains	1.27%	0.94%	0.00%	2.21%
General Plant					
	103710 103710-Struct & Improve Genl Plnt	1.48%	0.28%	0.00%	1.76%
	103720 103720-Office Furn & Equip-Gen Plnt	-23.48%	0.00%	0.00%	-23.48%
	103721 103721-Office-Elec. Equip/Computers	-53.47%	0.00%	0.00%	-53.47%
	103722 103722-Computer Software	21.86%	0.00%	0.00%	21.86%
	103730 103730-Transportn Equip-Gen Plant	26.76%	0.00%	-1.53%	25.23%
	103740 103740-Stores Equipment-Gen Plant	1.97%	0.00%	0.00%	1.97%
	103750 STORES EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103760 103760-Communication Equip-Gen Plnt	-2.06%	0.00%	0.00%	-2.06%
	103770 103770-Pwr Operated Equip-Gen Plant	3.58%	0.00%	-0.23%	3.35%
	103780 103780-Tools, Shop & Garage Equip	4.49%	0.00%	0.00%	4.49%
	103790 TOOLS, SHOP AND GARAGE EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103900 103900-Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	103910 OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

DOMINGUEZ SOUTH-BAY DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	2.10%	0.11%	0.00%	2.21%
103120	COLLECTING AND IMPOUNDING RESERVOIR	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	2.82%	2.52%	0.00%	5.34%
103160	SUPPLY MAINS	2.88%	0.06%	-0.40%	2.54%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	3.13%	0.15%	0.00%	3.28%
103211	PAVEMENT - PUMPING PLANT	7.94%	0.00%	0.00%	7.94%
103240	PUMPING EQUIPMENT	3.05%	0.42%	-0.14%	3.33%
103241	SYSTEM CTRL COMPUTER EQUIP	3.05%	0.42%	-0.14%	3.33%
103250	OTHER PUMPING PLANT	4.74%	-0.03%	-0.03%	4.68%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	2.85%	0.15%	0.00%	3.00%
103320	WATER TREATMENT EQUIPMENT	2.79%	0.53%	-0.16%	3.16%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	3.81%	0.17%	0.00%	3.98%
103411	PAVEMENT - TRANS & DIST PLANT	10.33%	0.00%	0.00%	10.33%
103420	RESERVOIRS AND TANKS	3.68%	1.52%	0.00%	5.20%
103421	TANK PAINTING	9.06%	0.00%	0.00%	9.06%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.44%	0.28%	0.00%	1.72%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	1.74%	0.44%	0.00%	2.18%
103460	METERS	1.76%	0.07%	-0.10%	1.73%
103480	HYDRANTS	1.07%	0.31%	0.00%	1.38%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	3.39%	0.16%	0.00%	3.55%
103720	OFFICE FURNITURE AND EQUIPMENT	8.51%	0.00%	0.00%	8.51%
103721	OFFICE EQUIPMENT - COMPUTERS	8.51%	0.00%	0.00%	8.51%
103730	TRANSPORTATION	0.00%	0.00%	0.00%	0.00%
103740	STORES EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103750	LABORATORY EQUIPMENT	0.01%	0.00%	0.00%	0.01%
103760	COMMUNICATION EQUIPMENT	5.84%	0.00%	0.00%	5.84%
103770	POWER OPERATED EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	4.96%	0.00%	0.00%	4.96%
103790	OTHER GENERAL PLANT	-4.47%	0.00%	0.00%	-4.47%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

EAST LOS ANGELES DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	3.06%	2.41%	0.00%	5.47%
103160	SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	2.92%	0.71%	0.00%	3.63%
103211	PAVEMENT - PUMPING PLANT	8.72%	0.00%	0.00%	8.72%
103240	PUMPING EQUIPMENT	2.61%	0.07%	0.00%	2.68%
103241	SYSTEM CTRL COMPUTER EQUIP	2.61%	0.07%	0.00%	2.68%
103250	OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	2.25%	0.11%	0.00%	2.36%
103320	WATER TREATMENT EQUIPMENT	2.27%	0.15%	0.00%	2.42%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	1.40%	-0.02%	0.00%	1.38%
103411	PAVEMENT- TRANS & DIST PLANT	5.98%	0.00%	0.00%	5.98%
103420	RESERVOIRS AND TANKS	1.45%	1.13%	0.00%	2.58%
103421	TANK PAINTING	7.32%	0.00%	0.00%	7.32%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.58%	0.67%	0.00%	2.25%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	1.83%	2.72%	0.00%	4.55%
103460	METERS	3.25%	-0.09%	-0.27%	2.89%
103480	HYDRANTS	1.51%	0.25%	0.00%	1.76%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	2.09%	0.32%	0.00%	2.41%
103711	DRIVEWAY PAVEMENT - general plant	7.48%	0.00%	0.00%	7.48%
103720	OFFICE FURNITURE AND EQUIPMENT	4.32%	0.00%	-0.12%	4.20%
103721	OFFICE EQUIPMENT - COMPUTERS	8.93%	0.00%	0.00%	8.93%
103722	COMPUTER SOFTWARE	-3.40%	0.00%	0.00%	-3.40%
103730	TRANSPORTATION	10.30%	0.00%	-0.61%	9.69%
103731	HEAVY TRUCKS	10.30%	0.00%	-0.61%	9.69%
103740	STORES EQUIPMENT	5.85%	0.00%	0.00%	5.85%
103750	LABORATORY EQUIPMENT	5.21%	0.00%	0.00%	5.21%
103760	COMMUNICATION EQUIPMENT	1.89%	0.00%	0.00%	1.89%
103770	POWER OPERATED EQUIPMENT	4.45%	0.00%	-0.25%	4.20%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	3.77%	0.00%	0.00%	3.77%
103790	OTHER GENERAL PLANT	3.50%	0.00%	0.00%	3.50%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

HERMOSA REDONDO DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	2.35%	2.39%	0.00%	4.74%
103160	SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
103164	ALL OTHER - SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	4.91%	1.20%	0.00%	6.11%
103211	PAVEMENT - PUMPING PLANT	7.35%	0.00%	0.00%	7.35%
103240	PUMPING EQUIPMENT	2.44%	0.07%	0.00%	2.51%
103241	SYSTEM CTRL COMPUTER EQUIP	2.44%	0.07%	0.00%	2.51%
103250	OTHER PUMPING PLANT	3.10%	0.09%	0.00%	3.19%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	1.71%	0.11%	0.00%	1.82%
103320	WATER TREATMENT EQUIPMENT	1.58%	0.13%	0.00%	1.71%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	1.46%	-0.04%	0.00%	1.42%
103411	PAVEMENT - TRANS & DIST PLANT	6.14%	0.00%	0.00%	6.14%
103420	RESERVOIRS AND TANKS	3.66%	1.97%	0.00%	5.63%
103421	TANK PAINTING	8.68%	0.00%	0.00%	8.68%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.58%	0.66%	0.00%	2.24%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	1.96%	2.73%	0.00%	4.69%
103460	METERS	3.38%	-0.12%	-0.24%	3.02%
103480	HYDRANTS	1.51%	0.24%	0.00%	1.75%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	3.98%	1.11%	0.00%	5.09%
103711	DRIVEWAY PAVEMENT - general plant	11.07%	0.00%	0.00%	11.07%
103720	OFFICE FURNITURE AND EQUIPMENT	5.11%	0.00%	-0.13%	4.98%
103721	OFFICE EQUIPMENT - COMPUTERS	11.75%	0.00%	0.00%	11.75%
103730	TRANSPORTATION	-81.86%	0.00%	2.40%	-79.46%
103740	STORES EQUIPMENT	2.82%	0.00%	0.00%	2.82%
103750	LABORATORY EQUIPMENT	6.17%	0.00%	0.00%	6.17%
103760	COMMUNICATION EQUIPMENT	-0.52%	0.00%	0.00%	-0.52%
103770	POWER OPERATED EQUIPMENT	4.63%	0.00%	-0.25%	4.38%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	6.12%	0.00%	0.00%	6.12%
103790	OTHER GENERAL PLANT	5.81%	0.00%	0.00%	5.81%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

KERN RIVER VALLEY DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
	103110 STRUCTURES AND IMPROVEMENTS	-5.68%	0.11%	0.01%	-5.56%
	103120 COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
	103130 LAKE, RIVER AND OTHER INTAKES	3.14%	0.25%	0.00%	3.39%
	103150 WELLS	2.62%	2.45%	0.00%	5.07%
	103160 SUPPLY MAINS	2.03%	0.08%	-0.05%	2.06%
	103164 ALL OTHER - Supply Mains	2.03%	0.08%	-0.05%	2.06%
Pumping					
	103210 STRUCTURES AND IMPROVEMENTS	3.26%	0.15%	0.00%	3.41%
	103240 PUMPING EQUIPMENT	3.49%	0.39%	-0.10%	3.78%
	103250 OTHER PUMPING PLANT	4.09%	-0.02%	-0.02%	4.05%
Treatment					
	103310 STRUCTURES AND IMPROVEMENTS	3.95%	0.15%	0.00%	4.10%
	103320 WATER TREATMENT EQUIPMENT	3.36%	0.51%	-0.12%	3.75%
Transmission and Distribution					
	103410 STRUCTURES AND IMPROVEMENTS	3.65%	0.17%	0.22%	4.04%
	103420 RESERVOIRS AND TANKS	3.22%	1.43%	0.01%	4.66%
	103421 TANK PAINTING	9.22%	0.00%	0.00%	9.22%
	103431 TRANSMISSION AND DISTRIBUTION MAINS	1.23%	0.00%	0.00%	1.23%
	103440 FIRE MAINS	0.00%	0.00%	0.00%	0.00%
	103450 SERVICES	0.70%	0.00%	0.00%	0.70%
	103460 METERS	-4.40%	0.00%	-0.15%	-4.55%
	103480 HYDRANTS	0.57%	0.31%	0.00%	0.88%
General Plant					
	103710 STRUCTURES AND IMPROVEMENTS	3.64%	0.16%	0.00%	3.80%
	103720 OFFICE FURNITURE AND EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103721 OFFICE EQUIPMENT - COMPUTERS	19.43%	0.00%	0.00%	19.43%
	103730 TRANSPORTATION	0.00%	0.00%	0.00%	0.00%
	103740 STORES EQUIPMENT	3.23%	0.00%	0.00%	3.23%
	103750 LABORATORY EQUIPMENT	12.35%	0.00%	0.00%	12.35%
	103760 COMMUNICATION EQUIPMENT	7.63%	0.00%	0.00%	7.63%
	103770 POWER OPERATED EQUIPMENT	10.16%	0.18%	-0.91%	9.43%
	103780 TOOLS, SHOP AND GARAGE EQUIPMENT	7.04%	0.00%	0.00%	7.04%
	103790 OTHER GENERAL PLANT	6.27%	0.00%	0.00%	6.27%
	103900 OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
	103910 UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

*) Account Currently Fully Depreciated. Depreciation Rate Set to 0% Until Such Time That Significant Additions Are Recorded and/or Changes Occur to Book Reserve.

Attachment 5 to Settlement Agreement - Depreciation Rates

**KING CITY DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2**

ACCOUNT

NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
103010	103010-Organization				
103020	103020-Franchises and Consents				
103030	103030-Other Intangible Plant				
103061	103061-Land				
103062	103062-Land Rights				
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	2.01%	2.14%	0.00%	4.15%
103160	SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	3.27%	1.30%	0.00%	4.57%
103240	PUMPING EQUIPMENT	2.86%	0.28%	0.00%	3.14%
103241	SYSTEM CONTROL COMP EQUIPMENT	2.86%	0.28%	0.00%	3.14%
103250	OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103320	WATER TREATMENT EQUIPMENT	3.55%	0.36%	0.00%	3.91%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103420	RESERVOIRS AND TANKS	1.77%	0.36%	0.00%	2.13%
103421	TANK PAINTING	8.39%	0.00%	0.00%	8.39%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.98%	1.01%	0.00%	2.99%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	1.82%	2.60%	0.00%	4.42%
103460	METERS	3.65%	0.00%	-0.17%	3.48%
103480	HYDRANTS	1.32%	0.94%	0.00%	2.26%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	1.92%	0.31%	0.00%	2.23%
103720	OFFICE FURNITURE AND EQUIPMENT	-4.55%	0.00%	0.00%	-4.55%
103721	OFFICE EQUIPMENT - COMPUTERS	-47.35%	0.00%	0.00%	-47.35%
103730	TRANSPORTATION	8.58%	0.00%	-1.74%	6.84%
103740	STORES EQUIPMENT	4.10%	0.00%	0.00%	4.10%
103750	LABORATORY EQUIPMENT	6.71%	0.00%	0.00%	6.71%
103760	COMMUNICATION EQUIPMENT	0.17%	0.00%	0.00%	0.17%
103770	POWER OPERATED EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	3.14%	0.00%	0.00%	3.14%
103790	OTHER GENERAL PLANT	0.00%	0.00%	0.00%	0.00%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

LIVERMORE DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
	103010 ORGANIZATION				
	103020 FRANCHISES AND CONSENTS				
	103030 103030-Other Intangible Plant				
	103061 103061-Land				
	103062 103062-Land Rights				
Water Supply					
	103110 STRUCTURES AND IMPROVEMENTS - Supply Plant				0.00%
	103120 103120-Collect & Impound Reservoirs				0.00%
	103130 LAKE, RIVER AND OTHER INTAKES				0.00%
	103150 103150-Wells-Supply Plant	2.72%	2.50%		5.22%
	103160 103160-Supply Mains				0.00%
Pumping					
	103210 103210-Struct & Imp- Pumping Plant	3.36%	0.79%		4.15%
	103211 103211-Pavement-Pumping Plant	8.17%			8.17%
	103240 103240-Pumping Equipment	2.55%	0.07%		2.62%
	103241 103241-System Ctrl Computer Equip				0.00%
	103250 OTHER PUMPING PLANT				0.00%
Treatment					
	103310 103310-Struct & Improve-Treat Plant	2.25%	0.11%		2.36%
	103320 103320-Water Treatment Equipment	2.34%	0.12%		2.46%
Transmission and Distribution					
	103410 103410-Struct & Imp-Trans&Dis Plnt	1.44%	-0.01%		1.43%
	103411 103411-Pavement-Trans & Dist Plant	6.94%			6.94%
	103420 103420-Reservoirs & Tanks	2.63%	1.27%		3.90%
	103421 103421-Tank Painting	8.86%			8.86%
	103431 Transmission & Distribution Mains	1.48%	0.66%		2.14%
	103450 103450-Services-Trans & Distr Mains	-9.04%	13.46%		4.42%
	103460 103460-Meters & Meter Boxes	3.22%	-0.07%	-0.33%	2.82%
	103480 103480-Hydrants-T & D Mains	1.57%	0.26%		1.83%
General Plant					
	103710 103710-Struct & Improve Genl Plnt	2.34%	0.48%		2.82%
	103711 103711-Driveway Pavement-Gen Plant	-27.00%			-27.00%
	103720 103720-Office Furn & Equip-Gen Plnt	0.74%		-0.12%	0.62%
	103721 103721-Office-Elec. Equip/Computers	-16.13%			-16.13%
	103722 103722-Computer Software				0.00%
	103730 103730-Transportn Equip-Gen Plant	8.76%		-0.45%	8.31%
	103740 103740-Stores Equipment-Gen Plant	5.61%			5.61%
	103750 103750-Laboratory Equip-Gen Plant	5.61%			5.61%
	103760 103760-Communication Equip-Gen Plnt	2.28%			2.28%
	103770 103770-Pwr Operated Equip-Gen Plant	3.39%		-0.25%	3.14%
	103780 103780-Tools, Shop & Garage Equip	4.43%			4.43%
	103790 103790-Other General Plant	3.55%			3.55%
	103900 103900-Other Tangible Property				0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

**LOS ALTOS DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2**

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
	103010 103010-Organization				
	103020 103020-Franchises and Consents				
	103030 103030-Other Intangible Plant				
	103061 103061-Land				
	103062 103062-Land Rights				
Water Supply					
	103110 103110-Struct & Improve-Supply Plnt	1.77%	0.18%	0.00%	1.95%
	103120 103120-Collect & Impound Reservoirs	5.12%	2.85%	0.00%	7.97%
	103130 LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
	103150 103150-Wells-Supply Plant	2.66%	2.49%	0.00%	5.15%
	103160 103160-Supply Mains	0.01%	0.25%	0.00%	0.26%
Pumping					
	103210 103210-Struct & Imp- Pumping Plant	3.34%	0.83%	0.00%	4.17%
	103211 103211-Pavement-Pumping Plant	7.44%	0.00%	0.00%	7.44%
	103240 103240-Pumping Equipment	2.67%	0.07%	0.00%	2.74%
	103241 103241-System Ctrl Computer Equip	2.67%	0.07%	0.00%	2.74%
	103250 103250-Other Pumping Plant	3.02%	0.10%	0.00%	3.12%
Treatment					
	103310 103310-Struct & Improve-Treat Plant	2.21%	0.11%	0.00%	2.32%
	103320 103320-Water Treatment Equipment	2.08%	0.12%	0.00%	2.20%
Transmission and Distribution					
	103410 103410-Struct & Imp-Trans&Dis Plnt	1.37%	-0.03%	0.00%	1.34%
	103411 103411-Pavement-Trans & Dist Plant	5.50%	0.00%	0.00%	5.50%
	103420 103420-Reservoirs & Tanks	1.78%	1.12%	0.00%	2.90%
	103421 103421-Tank Painting	9.66%	0.00%	0.00%	9.66%
	103431 TRANSMISSION AND DISTRIBUTION MAINS	1.56%	0.67%	0.00%	2.23%
	103440 FIRE MAINS	0.00%	0.00%	0.00%	0.00%
	103450 103450-Services-Trans & Distr Mains	1.72%	2.74%	0.00%	4.46%
	103460 103460-Meters & Meter Boxes	3.47%	-0.11%	-0.28%	3.08%
	103480 103480-Hydrants-T & D Mains	1.54%	0.26%	0.00%	1.80%
General Plant					
	103710 103710-Struct & Improve Genl Plnt	1.99%	0.41%	0.00%	2.40%
	103720 103720-Office Furn & Equip-Gen Plnt	6.20%	0.00%	-0.14%	6.06%
	103721 103721-Office-Elec. Equip/Computers	18.69%	0.00%	0.00%	18.69%
	103722 103722-Computer Software	6.20%	0.00%	-0.14%	6.06%
	103730 103730-Transportn Equip-Gen Plant	10.08%	0.00%	-0.12%	9.96%
	103740 103740-Stores Equipment-Gen Plant	5.51%	0.00%	0.00%	5.51%
	103750 103750-Laboratory Equip-Gen Plant	5.08%	0.00%	0.00%	5.08%
	103760 103760-Communication Equip-Gen Plnt	2.67%	0.00%	0.00%	2.67%
	103770 103770-Pwr Operated Equip-Gen Plant	1.87%	0.00%	-0.25%	1.62%
	103780 103780-Tools, Shop & Garage Equip	4.50%	0.00%	0.00%	4.50%
	103790 103790-Other General Plant	7.04%	0.00%	0.00%	7.04%
	103900 103900-Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	103910 UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%
	103920 103920-Utility Plant Sold	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

MARYSVILLE DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	MVR Rate	Salvage Rate	Total
	103010 103010-Organization				
	103020 103020-Franchises and MVnsents				
	103030 103030-Other Intangible Plant				
	103061 103061-Land				
	103062 103062-Land Rights				
Water Supply					
	103110 103110-Struct & Improve-Supply Plnt	0.00%	0.00%	0.00%	0.00%
	103120 103120-Collect & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%
	103130 LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
	103150 103150-Wells-Supply Plant	3.24%	2.94%	0.00%	6.18%
	103160 103160-Supply Mains	0.00%	0.00%	0.00%	0.00%
Pumping					
	103210 103210-Struct & Imp- Pumping Plant	12.42%	4.48%	0.00%	16.90%
	103211 103211-Pavement-Pumping Plant	9.48%	0.00%	0.00%	9.48%
	103240 103240-Pumping Equipment	2.59%	0.28%	0.00%	2.87%
	103241 103241-System Ctrl Computer Equip	2.59%	0.28%	0.00%	2.87%
	103250 103250-Other Pumping Plant	0.00%	0.00%	0.00%	0.00%
Treatment					
	103310 103310-Struct & Improve-Treat Plant	1.49%	0.41%	0.00%	1.90%
	103320 103320-Water Treatment Equipment	2.91%	0.29%	0.00%	3.20%
Transmission and Distribution					
	103410 103410-Struct & Imp-Trans&Dis Plnt	2.18%	0.10%	0.00%	2.28%
	103420 103420-Reservoirs & Tanks	1.21%	0.42%	0.00%	1.63%
	103421 103421-Tank Painting	8.59%	0.00%	0.00%	8.59%
	103431 TRANSMISSION AND DISTRIBUTION MAINS	1.96%	1.09%	0.00%	3.05%
	103440 FIRE MAINS	0.00%	0.00%	0.00%	0.00%
	103450 103450-Services-Trans & Distr Mains	1.62%	2.61%	0.00%	4.23%
	103460 103460-Meters & Meter Boxes	2.71%	0.00%	-0.14%	2.57%
	103480 103480-Hydrants-T & D Mains	1.32%	0.94%	0.00%	2.26%
General Plant					
	103710 103710-Struct & Improve Genl Plnt	3.08%	0.30%	0.00%	3.38%
	103711 103711-Driveway Pavement-Gen Plant	5.15%	0.00%	0.00%	5.15%
	103720 103720-Office Furn & Equip-Gen Plnt	5.43%	0.00%	0.00%	5.43%
	103721 103721-Office-Elec. Equip/Computers	7.46%	0.00%	0.00%	7.46%
	103722 103722-Computer Software	0.00%	0.00%	0.00%	0.00%
	103730 103730-Transportn Equip-Gen Plant	8.06%	0.00%	-1.60%	6.46%
	103740 103740-Stores Equipment-Gen Plant	0.00%	0.00%	0.00%	0.00%
	103750 103750-Laboratory Equip-Gen Plant	6.48%	0.00%	0.00%	6.48%
	103760 103760-Communication Equip-Gen Plnt	0.59%	0.00%	0.00%	0.59%
	103770 103770-Pwr Operated Equip-Gen Plant	4.83%	0.00%	-0.23%	4.60%
	103780 103780-Tools, Shop & Garage Equip	5.47%	0.00%	0.00%	5.47%
	103790 103790-Other General Plant	0.00%	0.00%	0.00%	0.00%
	103900 103900-Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	103910 UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

OROVILLE DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
103010	103010-Organization				
103020	103020-Franchises and Consents				
103030	103030-Other Intangible Plant				
103061	103061-Land				
103062	103062-Land Rights				
Water Supply					
103110	103110-Struct & Improve-Supply Plnt	2.23%	0.22%	0.00%	2.45%
103120	103120-Collect & Impound Reservoirs	1.79%	0.39%	0.00%	2.18%
103130	LAKE, RIVER AND OTHER INTAKES	1.41%	0.25%	0.00%	1.66%
103150	103150-Wells-Supply Plant	2.49%	5.53%	0.00%	8.02%
103160	103160-Supply Mains	1.22%	0.15%	0.00%	1.37%
103163	103163-Steel- Supply Main				0.00%
103164	103164-All Other -Supply Mains				0.00%
Pumping					
103210	103210-Struct & Imp- Pumping Plant	2.20%	1.17%	0.00%	3.37%
103211	103211-Pavement-Pumping Plant	7.10%	0.00%	0.00%	7.10%
103240	103240-Pumping Equipment	2.66%	0.28%	0.00%	2.94%
103241	103241-System Ctrl Computer Equip	2.66%	0.28%	0.00%	2.94%
103250	103250-Other Pumping Plant	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	103310-Struct & Improve-Treat Plant	1.61%	0.41%	0.00%	2.02%
103320	103320-Water Treatment Equipment	3.81%	0.30%	0.00%	4.11%
Transmission and Distribution					
103410	103410-Struct & Imp-Trans&Dis Plnt	1.18%	0.10%	0.00%	1.28%
103411	103411-Pavement-Trans & Dist Plant	6.22%	0.00%	0.00%	6.22%
103420	103420-Reservoirs & Tanks	1.99%	0.47%	0.00%	2.46%
103421	103421-Tank Painting	8.45%	0.00%	0.00%	8.45%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.95%	1.06%	0.00%	3.01%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	103450-Services-Trans & Distr Mains	1.63%	2.61%	0.00%	4.24%
103460	103460-Meters & Meter Boxes	3.34%	0.00%	-0.16%	3.18%
103480	103480-Hydrants-T & D Mains	1.29%	0.94%	0.00%	2.23%
General Plant					
103710	103710-Struct & Improve Genl Plnt	1.92%	0.31%	0.00%	2.23%
103711	103711-Driveway Pavement-Gen Plant	1.13%	0.00%	0.00%	1.13%
103720	103720-Office Furn & Equip-Gen Plnt	5.29%	0.00%	0.00%	5.29%
103721	103721-Office-Elec. Equip/Computers	8.70%	0.00%	0.00%	8.70%
103730	103730-Transportn Equip-Gen Plant	7.42%	0.00%	-1.57%	5.85%
103740	103740-Stores Equipment-Gen Plant	4.05%	0.00%	0.00%	4.05%
103750	103750-Laboratory Equip-Gen Plant	7.00%	0.00%	0.00%	7.00%
103760	103760-Communication Equip-Gen Plnt	-0.21%	0.00%	0.00%	-0.21%
103770	103770-Pwr Operated Equip-Gen Plant	4.31%	0.00%	-0.23%	4.08%
103780	103780-Tools, Shop & Garage Equip	4.70%	0.00%	0.00%	4.70%
103790	103790-Other General Plant	4.92%	-0.02%	0.00%	4.90%
103900	103900-Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

CIAC

2014

3.38%

2015

3.37%

Attachment 5 to Settlement Agreement - Depreciation Rates

PALOS VERDES DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	0.00%	0.00%	0.00%	0.00%
103160	SUPPLY MAINS	1.77%	0.27%	0.00%	2.04%
103164	ALL OTHER - SUPPLY MAINS	1.77%	0.27%	0.00%	2.04%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	2.53%	0.75%	0.00%	3.28%
103211	PAVEMENT - PUMPING PLANT	6.72%	0.00%	0.00%	6.72%
103240	PUMPING EQUIPMENT	2.62%	0.07%	0.00%	2.69%
103241	SYSTEM CTRL COMPUTER EQUIP	2.62%	0.07%	0.00%	2.69%
103250	OTHER PUMPING PLANT	2.79%	0.05%	0.00%	2.84%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	0.85%	0.11%	0.00%	0.96%
103320	WATER TREATMENT EQUIPMENT	-0.23%	0.12%	0.00%	-0.11%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	0.99%	-0.13%	0.00%	0.86%
103411	PAVEMENT - TRANS & DIST PLANT	-46.41%	0.00%	0.00%	-46.41%
103420	RESERVOIRS AND TANKS	1.65%	1.04%	0.00%	2.69%
103421	TANK PAINTING	21.47%	0.00%	0.00%	21.47%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.57%	0.66%	0.00%	2.23%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	1.84%	2.68%	0.00%	4.52%
103460	METERS	3.25%	-0.12%	-0.30%	2.83%
103480	HYDRANTS	1.43%	0.24%	0.00%	1.67%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	2.82%	0.47%	0.00%	3.29%
103711	DRIVEWAY PAVEMENT	7.24%	0.00%	0.00%	7.24%
103720	OFFICE FURNITURE AND EQUIPMENT	3.85%	0.00%	-0.13%	3.72%
103721	OFFICE EQUIPMENT - COMPUTERS	8.51%	0.00%	0.00%	8.51%
103730	TRANSPORTATION	-108.42%	0.00%	2.11%	-106.31%
103740	STORES EQUIPMENT	2.50%	0.00%	0.00%	2.50%
103750	LABORATORY EQUIPMENT	4.58%	0.00%	0.00%	4.58%
103760	COMMUNICATION EQUIPMENT	2.37%	0.00%	0.00%	2.37%
103770	POWER OPERATED EQUIPMENT	3.95%	0.00%	-0.23%	3.72%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	5.41%	0.00%	0.00%	5.41%
103790	OTHER GENERAL PLANT	3.84%	0.00%	0.00%	3.84%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

RANCHO DOMINGUEZ
2015 GENERAL RATE CASE
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
(AT PROPOSED DEPRECIATION RATES)

ACCOUNT NO.	DESCRIPTION	DEPRECIATION RATES			
		PLANT	COR	SALVAGE	Total
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	0.00%	0.00%	0.00%	0.00%
103160	SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103240	PUMPING EQUIPMENT	2.83%	0.08%	-0.02%	2.89%
103241	SYSTEM CTRL COMPUTER EQUIP	2.83%	0.08%	-0.02%	2.89%
103250	OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103320	WATER TREATMENT EQUIPMENT	0.00%	0.00%	0.00%	0.00%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103420	RESERVOIRS AND TANKS	0.00%	0.00%	0.00%	0.00%
103431	TRANSMISSION AND DISTRIBUTION MAINS	0.00%	0.00%	0.00%	0.00%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	0.00%	0.00%	0.00%	0.00%
103460	METERS	0.00%	0.00%	0.00%	0.00%
103480	HYDRANTS	0.00%	0.00%	0.00%	0.00%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	2.80%	0.42%	-0.03%	3.19%
103711	DRIVEWAY PAVEMENT	7.00%	0.00%	0.00%	7.00%
103720	OFFICE FURNITURE AND EQUIPMENT	5.23%	0.00%	-0.15%	5.08%
103721	OFFICE EQUIPMENT - COMPUTERS	12.32%	0.00%	0.00%	12.32%
103730	TRANSPORTATION	16.15%	0.00%	-0.35%	15.80%
103740	STORES EQUIPMENT	4.44%	0.00%	0.00%	4.44%
103750	LABORATORY EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103760	COMMUNICATION EQUIPMENT	4.60%	0.00%	0.00%	4.60%
103770	POWER OPERATED EQUIPMENT	5.20%	0.00%	-0.25%	4.95%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	4.36%	0.00%	0.00%	4.36%
103790	OTHER GENERAL PLANT	5.78%	0.00%	0.00%	5.78%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

REDWOOD - COAST SPRINGS
2015 GENERAL RATE CASE
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
(AT PROPOSED DEPRECIATION RATES)

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	1.01%	0.11%	0.00%	1.12%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	2.99%	2.33%	0.00%	5.32%
103160	SUPPLY MAINS	0.64%	0.08%	-0.06%	0.66%
103164	103164-All Other -Supply Mains	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	3.18%	0.15%	0.00%	3.33%
103211	103211-Pavement-Pumping Plant	0.00%	0.00%	0.00%	0.00%
103240	PUMPING EQUIPMENT	3.08%	0.39%	-0.09%	3.38%
103241	103241-System Ctrl Computer Equip	0.00%	0.00%	0.00%	0.00%
103250	OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	3.41%	0.15%	0.00%	3.56%
103320	WATER TREATMENT EQUIPMENT	2.87%	0.50%	-0.08%	3.29%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	3.39%	0.17%	0.00%	3.56%
103411	Pavement-Trans & Dist Plant	0.00%	0.00%	0.00%	0.00%
103420	RESERVOIRS AND TANKS	2.74%	1.28%	0.00%	4.02%
103421	TANK PAINTING	13.24%	0.00%	0.00%	13.24%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.68%	0.35%	0.00%	2.03%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	1.73%	0.45%	0.00%	2.18%
103460	METERS	0.96%	0.04%	-0.17%	0.83%
103480	HYDRANTS	1.19%	0.29%	0.00%	1.48%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103711	103711-Driveway Pavement-Gen Plant	0.00%	0.00%	0.00%	0.00%
103720	OFFICE FURNITURE AND EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103722	103722-Computer Software	0.00%	0.00%	0.00%	0.00%
103721	OFFICE EQUIPMENT - COMPUTERS	0.00%	0.00%	0.00%	0.00%
103730	TRANSPORTATION	0.00%	0.00%	0.00%	0.00%
103740	STORES EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103750	LABORATORY EQUIPMENT	10.54%	0.00%	0.00%	10.54%
103760	COMMUNICATION EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103770	POWER OPERATED EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	1.08%	0.00%	0.00%	1.08%
103790	OTHER GENERAL PLANT	0.00%	0.00%	0.00%	0.00%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

REDWOOD - LUCERNE
2015 GENERAL RATE CASE
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
(AT PROPOSED DEPRECIATION RATES)

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
	103110 STRUCTURES AND IMPROVEMENTS	1.79%	0.11%	0.00%	1.90%
	103120 COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
	103130 LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
	103150 WELLS	2.82%	2.48%	0.00%	5.30%
	103160 SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
	103164 103164-All Other -Supply Mains	0.00%	0.00%	0.00%	0.00%
Pumping					
	103210 STRUCTURES AND IMPROVEMENTS	-5.21%	0.15%	0.00%	-5.06%
	103211 PAVEMENT - PUMPING PLANT	9.67%	0.00%	0.00%	9.67%
	103240 PUMPING EQUIPMENT	3.43%	0.38%	-0.09%	3.72%
	103241 OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
	103250 OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
	103310 STRUCTURES AND IMPROVEMENTS	2.84%	0.15%	0.00%	2.99%
	103320 WATER TREATMENT EQUIPMENT	3.66%	0.55%	-0.04%	4.17%
Transmission and Distribution					
	103410 STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
	103411 103411-Pavement-Trans & Dist Plant	0.00%	0.00%	0.00%	0.00%
	103420 RESERVOIRS AND TANKS	2.90%	1.30%	0.00%	4.20%
	103421 TANK PAINTING	9.02%	0.00%	0.00%	9.02%
	103431 TRANSMISSION AND DISTRIBUTION MAINS	0.00%	0.00%	0.00%	0.00%
	103440 FIRE MAINS	0.00%	0.00%	0.00%	0.00%
	103450 SERVICES	1.57%	0.45%	0.00%	2.02%
	103460 METERS	0.43%	0.04%	-0.10%	0.37%
	103480 HYDRANTS	1.38%	0.29%	0.00%	1.67%
General Plant					
	103710 STRUCTURES AND IMPROVEMENTS	2.32%	0.15%	0.00%	2.47%
	103711 103711-Driveway Pavement-Gen Plant	0.00%	0.00%	0.00%	0.00%
	103720 OFFICE FURNITURE AND EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103721 OFFICE EQUIPMENT - COMPUTERS	32.17%	0.00%	0.00%	32.17%
	103722 103722-Computer Software	0.00%	0.00%	0.00%	0.00%
	103730 TRANSPORTATION	0.00%	0.00%	0.00%	0.00%
	103740 STORES EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103750 LABORATORY EQUIPMENT	9.82%	0.00%	0.00%	9.82%
	103760 COMMUNICATION EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103770 POWER OPERATED EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103780 TOOLS, SHOP AND GARAGE EQUIPMENT	5.33%	0.00%	0.00%	5.33%
	103790 OTHER GENERAL PLANT	0.00%	0.00%	0.00%	0.00%
	103900 OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
	103910 UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

REDWOOD - UNIFIED DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	0.81%	0.10%	0.00%	0.91%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	6.32%	4.61%	0.00%	10.93%
103160	SUPPLY MAINS	4.22%	0.12%	-0.04%	4.30%
103164	ALL OTHER - SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	3.91%	0.19%	0.00%	4.10%
103211	PAVEMENT - PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
103240	PUMPING EQUIPMENT	5.36%	0.46%	-0.04%	5.78%
103241	SYSTEM CTRL COMPUTER EQUIP	0.00%	0.00%	0.00%	0.00%
103250	OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103320	WATER TREATMENT EQUIPMENT	4.34%	0.84%	-0.11%	5.07%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103411	103411-Pavement-Trans & Dist Plant	0.00%	0.00%	0.00%	0.00%
103420	RESERVOIRS AND TANKS	3.65%	1.27%	0.00%	4.92%
103421	TANK PAINTING	0.00%	0.00%	0.00%	0.00%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.57%	0.32%	0.00%	1.89%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	2.18%	0.00%	0.00%	2.18%
103460	METERS	0.29%	0.00%	-0.15%	0.14%
103480	HYDRANTS	1.38%	0.31%	0.00%	1.69%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	0.95%	0.06%	0.00%	1.01%
103711	103711-Driveway Pavement-Gen Plant	0.00%	0.00%	0.00%	0.00%
103720	OFFICE FURNITURE AND EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103721	OFFICE EQUIPMENT - COMPUTERS	20.10%	0.00%	0.00%	20.10%
103722	103722-Computer Software	0.00%	0.00%	0.00%	0.00%
103730	TRANSPORTATION	0.00%	0.00%	0.00%	0.00%
103740	STORES EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103750	LABORATORY EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103760	COMMUNICATION EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103770	POWER OPERATED EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	9.12%	0.00%	0.00%	9.12%
103790	OTHER GENERAL PLANT	0.00%	0.00%	0.00%	0.00%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

REDWOOD VALLEY DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	0.00%	0.00%	0.00%	0.00%
103160	SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103240	PUMPING EQUIPMENT	4.68%	0.36%	-0.04%	5.00%
103241	OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	3.49%	0.15%	0.00%	3.64%
103320	WATER TREATMENT EQUIPMENT	3.99%	0.53%	-0.12%	4.40%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103420	RESERVOIRS AND TANKS	3.14%	1.31%	0.00%	4.45%
103431	TRANSMISSION AND DISTRIBUTION MAINS	0.00%	0.00%	0.00%	0.00%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	0.00%	0.00%	0.00%	0.00%
103460	METERS	3.31%	0.03%	-0.16%	3.18%
103480	HYDRANTS	0.00%	0.00%	0.00%	0.00%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	24.90%	1.04%	0.00%	25.94%
103720	OFFICE FURNITURE AND EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103721	OFFICE EQUIPMENT - COMPUTERS	35.19%	0.00%	0.00%	35.19%
103730	TRANSPORTATION	0.00%	0.00%	0.00%	0.00%
103740	STORES EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103750	LABORATORY EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103760	COMMUNICATION EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103770	POWER OPERATED EQUIPMENT	0.00%	0.00%	0.00%	0.00%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	7.85%	0.00%	0.00%	7.85%
103790	OTHER GENERAL PLANT	0.00%	0.00%	0.00%	0.00%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

SALINAS DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
103010	103010-Organization				
103020	103020-Franchises and Consents				
103030	103030-Other Intangible Plant				
103061	103061-Land				
103062	103062-Land Rights				
Water Supply					
103110	103110-Struct & Improve-Supply Plnt	0.00%	0.00%	0.00%	0.00%
103120	103120-Collect & Impound Reservoirs	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	103150-Wells-Supply Plant	2.14%	2.16%	0.00%	4.30%
103160	103160-Supply Mains	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	103210-Struct & Imp- Pumping Plant	4.12%	1.67%	0.00%	5.79%
103211	103211-Pavement-Pumping Plant	9.26%	0.00%	0.00%	9.26%
103240	103240-Pumping Equipment	2.89%	0.28%	0.00%	3.17%
103241	103241-System Ctrl Computer Equip	2.89%	0.28%	0.00%	3.17%
103250	103250-Other Pumping Plant	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	103310-Struct & Improve-Treat Plant	2.09%	0.40%	0.00%	2.49%
103320	103320-Water Treatment Equipment	3.51%	0.31%	0.00%	3.82%
Transmission and Distribution					
103410	103410-Struct & Imp-Trans&Dis Plnt	1.98%	0.10%	0.00%	2.08%
103411	103411-Pavement-Trans & Dist Plant	5.39%	0.00%	0.00%	5.39%
103420	103420-Reservoirs & Tanks	1.97%	0.40%	0.00%	2.37%
103421	103421-Tank Painting	13.65%	0.00%	0.00%	13.65%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.79%	1.00%	0.00%	2.79%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	103450-Services-Trans & Distr Mains	1.60%	2.61%	0.00%	4.21%
103460	103460-Meters & Meter Boxes	3.35%	0.00%	-0.15%	3.20%
103480	103480-Hydrants-T & D Mains	1.28%	0.94%	0.00%	2.22%
General Plant					
103710	103710-Struct & Improve Genl Plnt	6.14%	0.56%	0.00%	6.70%
103711	103711-Driveway Pavement-Gen Plant	6.60%	0.00%	0.00%	6.60%
103720	103720-Office Furn & Equip-Gen Plnt	4.26%	0.00%	0.00%	4.26%
103721	103721-Office-Elec. Equip/Computers	5.92%	0.00%	0.00%	5.92%
103722	103722-Computer Software	0.00%	0.00%	0.00%	0.00%
103730	103730-Transportn Equip-Gen Plant	4.78%	0.00%	-1.64%	3.14%
103731	103731-Heavy Trucks-Gen Plant	4.78%	0.00%	-1.64%	3.14%
103740	103740-Stores Equipment-Gen Plant	5.77%	0.00%	0.00%	5.77%
103750	103750-Laboratory Equip-Gen Plant	7.26%	0.00%	0.00%	7.26%
103760	103760-Communication Equip-Gen Plnt	1.71%	0.00%	0.00%	1.71%
103770	103770-Pwr Operated Equip-Gen Plant	2.39%	0.00%	-0.23%	2.16%
103780	103780-Tools, Shop & Garage Equip	5.16%	0.00%	0.00%	5.16%
103790	103790-Other General Plant	7.67%	0.00%	0.00%	7.67%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	103910-Utility Plant Purchased	0.00%	0.00%	0.00%	0.00%

SELMA DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	1.92%	2.15%	0.00%	4.07%
103160	SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	3.70%	1.50%	0.00%	5.20%
103211	Pavement - Pumping Plant	7.23%	0.00%	0.00%	7.23%
103240	PUMPING EQUIPMENT	2.63%	0.28%	0.00%	2.91%
103241	SCADA	2.63%	0.28%	0.00%	2.91%
103250	OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103320	WATER TREATMENT EQUIPMENT	2.00%	0.34%	0.00%	2.34%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103411	Pavement-Trans & Dist Plant	11.77%	0.00%	0.00%	11.77%
103420	RESERVOIRS AND TANKS	1.89%	0.39%	0.00%	2.28%
103421	TANK PAINTING	0.00%	0.00%	0.00%	0.00%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.83%	0.99%	0.00%	2.82%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	1.69%	2.61%	0.00%	4.30%
103460	METERS	3.54%	0.00%	-0.16%	3.38%
103480	HYDRANTS	1.24%	0.94%	0.00%	2.18%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	3.54%	0.35%	0.00%	3.89%
103711	Driveway Pavement-Gen Plant	5.02%	0.00%	0.00%	5.02%
103720	OFFICE FURNITURE AND EQUIPMENT	4.61%	0.00%	0.00%	4.61%
103721	OFFICE EQUIPMENT - COMPUTERS	6.81%	0.00%	0.00%	6.81%
103722	COMPUTER SOFTWARE	35.76%	0.00%	0.00%	35.76%
103730	TRANSPORTATION	5.91%	0.00%	-1.55%	4.36%
103740	STORES EQUIPMENT	1.88%	0.00%	0.00%	1.88%
103750	LABORATORY EQUIPMENT	12.67%	0.00%	0.00%	12.67%
103760	COMMUNICATION EQUIPMENT	-4.94%	0.00%	0.00%	-4.94%
103770	POWER OPERATED EQUIPMENT	-8.34%	0.00%	-0.18%	-8.52%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	5.42%	0.00%	0.00%	5.42%
103790	OTHER GENERAL PLANT	6.54%	0.00%	0.00%	6.54%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

STOCKTON DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
103010	103010-Organization				
103020	103020-Franchises and Consents				
103030	103030-Other Intangible Plant				
103061	103061-Land				
103062	103062-Land Rights				
Water Supply					
103110	103110-Struct & Improve-Supply Plnt	0.00%	0.00%	0.00%	0.00%
103120	103120-Collect & Impound Reservoirs	0.75%	0.36%	0.00%	1.11%
103130	103130-Lake River & Other Intake	0.00%	0.00%	0.00%	0.00%
103150	103150-Wells-Supply Plant	2.57%	2.30%	0.00%	4.87%
103160	103160-Supply Mains	0.78%	0.15%	0.00%	0.93%
Pumping					
103210	103210-Struct & Imp- Pumping Plant	4.79%	1.68%	0.00%	6.47%
103211	103211-Pavement-Pumping Plant	8.09%	0.00%	0.00%	8.09%
103240	103240-Pumping Equipment	2.53%	0.29%	0.00%	2.82%
103241	103241-System Ctrl Computer Equip	2.53%	0.29%	0.00%	2.82%
103250	103250-Other Pumping Plant	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	103310-Struct & Improve-Treat Plant	2.06%	0.40%	0.00%	2.46%
103320	103320-Water Treatment Equipment	2.86%	0.29%	0.00%	3.15%
Transmission and Distribution					
103410	103410-Struct & Imp-Trans&Dis Plnt	1.00%	0.10%	0.00%	1.10%
103411	103411-Pavement-Trans & Dist Plant	-13.37%	0.00%	0.00%	-13.37%
103420	103420-Reservoirs & Tanks	1.60%	0.38%	0.00%	1.98%
103421	103421-Tank Painting	11.46%	0.00%	0.00%	11.46%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.73%	0.98%	0.00%	2.71%
103440	103440-Fire Mains	0.00%	0.00%	0.00%	0.00%
103450	103450-Services-Trans & Distr Mains	1.61%	2.61%	0.00%	4.22%
103460	103460-Meters & Meter Boxes	3.49%	0.00%	-0.16%	3.33%
103480	103480-Hydrants-T & D Mains	1.09%	0.94%	0.00%	2.03%
General Plant					
103710	103710-Struct & Improve Genl Plnt	3.09%	0.31%	0.00%	3.40%
103711	103711-Driveway Pavement-Gen Plant	6.18%	0.00%	0.00%	6.18%
103720	103720-Office Furn & Equip-Gen Plnt	5.78%	0.00%	0.00%	5.78%
103721	103721-Office-Elec. Equip/Computers	10.36%	0.00%	0.00%	10.36%
103722	103722-Computer Software	0.00%	0.00%	0.00%	0.00%
103730	103730-Transportn Equip-Gen Plant	8.92%	0.00%	-1.61%	7.31%
103731	103731-Heavy Trucks-Gen Plant	8.92%	0.00%	-1.61%	7.31%
103740	103740-Stores Equipment-Gen Plant	3.83%	0.00%	0.00%	3.83%
103750	103750-Laboratory Equip-Gen Plant	8.55%	0.00%	0.00%	8.55%
103760	103760-Communication Equip-Gen Plnt	1.48%	0.00%	0.00%	1.48%
103770	103770-Pwr Operated Equip-Gen Plant	5.26%	0.00%	-0.22%	5.04%
103780	103780-Tools, Shop & Garage Equip	8.99%	0.00%	0.00%	8.99%
103790	103790-Other General Plant	0.22%	0.00%	0.00%	0.22%
103900	103900-Other Tangible Property	0.00%	0.00%	0.00%	0.00%
103910	103910-Utility Plant Purchased	0.00%	0.00%	0.00%	0.00%

VISALIA DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	PLANT RATE	COR RATE	SALVAGE RATE	TOTAL
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	2.08%	2.21%	0.00%	4.29%
103160	SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
103164	ALL OTHER - SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	3.31%	1.44%	0.00%	4.75%
103211	PAVEMENT - PUMPING PLANT	8.62%	0.00%	0.00%	8.62%
103240	PUMPING EQUIPMENT	2.57%	0.29%	0.00%	2.86%
103241	SYSTEM CTRL COMPUTER EQUIP	2.57%	0.29%	0.00%	2.86%
103250	OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	2.06%	0.40%	0.00%	2.46%
103320	WATER TREATMENT EQUIPMENT	2.62%	0.28%	0.00%	2.90%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	-0.72%	0.10%	0.00%	-0.62%
103420	RESERVOIRS AND TANKS	1.67%	0.36%	0.00%	2.03%
103421	TANK PAINTING	6.91%	0.00%	0.00%	6.91%
103431	TRANSMISSION AND DISTRIBUTION MAINS	1.74%	1.03%	0.00%	2.77%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	1.49%	2.61%	0.00%	4.10%
103460	METERS	3.37%	0.00%	-0.15%	3.22%
103480	HYDRANTS	1.30%	0.94%	0.00%	2.24%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	3.51%	0.34%	0.00%	3.85%
103711	DRIVEWAY PAVEMENT	5.09%	0.00%	0.00%	5.09%
103720	OFFICE FURNITURE AND EQUIPMENT	4.22%	0.00%	0.00%	4.22%
103721	OFFICE EQUIPMENT - COMPUTERS	7.69%	0.00%	0.00%	7.69%
103722	COMPUTER SOFTWARE	26.37%	0.00%	0.00%	26.37%
103730	TRANSPORTATION	9.93%	0.00%	-1.63%	8.30%
103740	STORES EQUIPMENT	4.31%	0.00%	0.00%	4.31%
103750	LABORATORY EQUIPMENT	35.25%	0.00%	0.00%	35.25%
103760	COMMUNICATION EQUIPMENT	3.23%	0.00%	0.00%	3.23%
103770	POWER OPERATED EQUIPMENT	4.50%	0.00%	-0.24%	4.26%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	5.96%	0.00%	0.00%	5.96%
103790	OTHER GENERAL PLANT	7.43%	0.00%	0.00%	7.43%
103900	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
103910	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

WESTLAKE DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
Water Supply					
	103110 STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
	103120 COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
	103130 LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
	103150 WELLS	0.00%	0.00%	0.00%	0.00%
	103160 SUPPLY MAINS	1.18%	0.26%	0.00%	1.44%
Pumping					
	103210 STRUCTURES AND IMPROVEMENTS	5.95%	1.32%	0.00%	7.27%
	103211 PAVEMENT - PUMPING PLANT	7.16%	0.00%	0.00%	7.16%
	103240 PUMPING EQUIPMENT	2.61%	0.07%	0.00%	2.68%
	103241 SYSTEM CTRL COMPUTER EQUIP	2.61%	0.07%	0.00%	2.68%
	103250 OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
	103310 STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
	103320 WATER TREATMENT EQUIPMENT	0.00%	0.00%	0.00%	0.00%
Transmission and Distribution					
	103410 STRUCTURES AND IMPROVEMENTS	1.34%	-0.02%	0.00%	1.32%
	103420 RESERVOIRS AND TANKS	2.28%	1.05%	0.00%	3.33%
	103421 TANK PAINTING	10.19%	0.00%	0.00%	10.19%
	103431 TRANSMISSION AND DISTRIBUTION MAINS	1.29%	0.66%	0.00%	1.95%
	103440 FIRE MAINS	1.56%	-0.52%	0.00%	1.04%
	103450 SERVICES	1.92%	2.70%	0.00%	4.62%
	103460 METERS	3.42%	-0.17%	-0.31%	2.94%
	103480 HYDRANTS	1.38%	0.22%	0.00%	1.60%
General Plant					
	103710 STRUCTURES AND IMPROVEMENTS	2.68%	0.49%	0.00%	3.17%
	103720 OFFICE FURNITURE AND EQUIPMENT	2.89%	0.00%	-0.12%	2.77%
	103721 OFFICE EQUIPMENT - COMPUTERS	-11.35%	0.00%	0.00%	-11.35%
	103722 COMPUTER SOFTWARE	-14.43%	0.00%	0.00%	-14.43%
	103730 TRANSPORTATION	7.82%	0.00%	-0.76%	7.06%
	103740 STORES EQUIPMENT	-5.19%	0.00%	0.00%	-5.19%
	103750 LABORATORY EQUIPMENT	0.24%	0.00%	0.00%	0.24%
	103760 COMMUNICATION EQUIPMENT	-4.72%	0.00%	0.00%	-4.72%
	103770 POWER OPERATED EQUIPMENT	0.00%	0.00%	0.00%	0.00%
	103780 TOOLS, SHOP AND GARAGE EQUIPMENT	4.04%	0.00%	0.00%	4.04%
	103790 OTHER GENERAL PLANT	-2.77%	0.00%	0.00%	-2.77%
	103900 OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
	103910 UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

WILLOWS DISTRICT
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT
WP9B2

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
	103010 ORGANIZATION				
	103020 FRANCHISES AND CONSENTS				
	103030 103030-Other Intangible Plant				
	103061 103061-Land				
	103062 103062-Land Rights				
Water Supply					
	103110 STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
	103120 COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
	103130 LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
	103150 WELLS	1.09%	3.32%	0.00%	4.41%
	103160 SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
	103210 103210-Struct & Imp- Pumping Plant	2.90%	1.16%	0.00%	4.06%
	103211 103211-Pavement-Pumping Plant	9.09%	0.00%	0.00%	9.09%
	103240 103240-Pumping Equipment	2.52%	0.28%	0.00%	2.80%
	103241 103241-System Ctrl Computer Equip	2.52%	0.28%	0.00%	2.80%
	103250 OTHER PUMPING PLANT	0.00%	0.00%	0.00%	0.00%
Treatment					
	103310 103310-Struct & Improve-Treat Plant	1.12%	0.41%	0.00%	1.53%
	103320 103320-Water Treatment Equipment	3.09%	0.33%	0.00%	3.42%
Transmission and Distribution					
	103410 103410-Struct & Imp-Trans&Dis Plnt	2.62%	0.10%	0.00%	2.72%
	103411 103411-Pavement-Trans & Dist Plant	7.49%	0.00%	0.00%	7.49%
	103420 103420-Reservoirs & Tanks	1.82%	0.36%	0.00%	2.18%
	103421 103421-Tank Painting	8.81%	0.00%	0.00%	8.81%
	103431 TRANSMISSION AND DISTRIBUTION MAINS	1.91%	1.04%	0.00%	2.95%
	103440 FIRE MAINS	0.00%	0.00%	0.00%	0.00%
	103450 103450-Services-Trans & Distr Mains	1.67%	2.61%	0.00%	4.28%
	103460 103460-Meters & Meter Boxes	3.20%	0.00%	-0.14%	3.06%
	103480 103480-Hydrants-T & D Mains	1.29%	0.94%	0.00%	2.23%
General Plant					
	103710 103710-Struct & Improve Genl Plnt	3.64%	0.33%	0.00%	3.97%
	103711 103711-Driveway Pavement-Gen Plant	5.34%	0.00%	0.00%	5.34%
	103720 103720-Office Furn & Equip-Gen Plnt	-0.86%	0.00%	0.00%	-0.86%
	103721 103721-Office-Elec. Equip/Computers	3.10%	0.00%	0.00%	3.10%
	103730 103730-Transportn Equip-Gen Plant	0.34%	0.00%	-1.83%	-1.49%
	103740 103740-Stores Equipment-Gen Plant	1.21%	0.00%	0.00%	1.21%
	103750 LABORATORY EQUIPMENT	7.23%	0.00%	0.00%	7.23%
	103760 103760-Communication Equip-Gen Plnt	1.25%	0.00%	0.00%	1.25%
	103770 103770-Pwr Operated Equip-Gen Plant	0.00%	0.00%	0.00%	0.00%
	103780 103780-Tools, Shop & Garage Equip	5.74%	0.00%	0.00%	5.74%
	103790 OTHER GENERAL PLANT	0.00%	0.00%	0.00%	0.00%
	103900 103900-Other Tangible Property	0.00%	0.00%	0.00%	0.00%
	103910 UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

Attachment 5 to Settlement Agreement - Depreciation Rates

CUSTOMER SUPPORT SERVICES ("CSS")
2015 General Rate Case
SUMMARY OF ANNUAL DEPRECIATION RATES, BY ACCOUNT

ACCOUNT NO.	DESCRIPTION	Plant Rate	COR Rate	Salvage Rate	Total
103010	103010-Organization				
103020	103020-Franchises and Consents				
103030	103030-Other Intangible Plant				
103061	103061-Land				
103062	103062-Land Rights				
Water Supply					
103110	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103120	COLLECTING AND IMPOUNDING RESERVOIRS	0.00%	0.00%	0.00%	0.00%
103130	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%	0.00%	0.00%
103150	WELLS	0.00%	0.00%	0.00%	0.00%
103160	SUPPLY MAINS	0.00%	0.00%	0.00%	0.00%
Pumping					
103210	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103240	PUMPING EQUIPMENT	3.03%	0.08%	0.00%	3.11%
103241	103241-System Ctrl Computer Equip	3.03%	0.08%	0.00%	3.11%
103250	OTHER PUMPING PLANT	2.82%	0.09%	0.00%	2.91%
Treatment					
103310	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103320	WATER TREATMENT EQUIPMENT	0.31%	0.12%	0.00%	0.43%
Transmission and Distribution					
103410	STRUCTURES AND IMPROVEMENTS	0.00%	0.00%	0.00%	0.00%
103420	RESERVOIRS AND TANKS	0.00%	0.00%	0.00%	0.00%
103436	TRANSMISSION AND DISTRIBUTION MAINS	0.00%	0.00%	0.00%	0.00%
103440	FIRE MAINS	0.00%	0.00%	0.00%	0.00%
103450	SERVICES	0.00%	0.00%	0.00%	0.00%
103460	METERS	0.00%	0.00%	0.00%	0.00%
103480	HYDRANTS	0.00%	0.00%	0.00%	0.00%
General Plant					
103710	STRUCTURES AND IMPROVEMENTS	3.40%	0.54%	0.00%	3.94%
103711	103711-Driveway Pavement-Gen Plant	13.97%	0.00%	0.00%	13.97%
103720	OFFICE FURNITURE AND EQUIPMENT	5.23%	0.00%	-0.01%	5.22%
103721	OFFICE EQUIPMENT - COMPUTERS	12.45%	0.00%	0.00%	12.45%
103722	COMPUTER SOFTWARE	9.44%	0.00%	0.00%	9.44%
103730	TRANSPORTATION	9.97%	0.00%	-0.61%	9.36%
103740	STORES EQUIPMENT	4.67%	0.00%	0.00%	4.67%
103750	LABORATORY EQUIPMENT	6.25%	0.00%	0.00%	6.25%
103760	COMMUNICATION EQUIPMENT	1.87%	0.00%	0.00%	1.87%
103770	POWER OPERATED EQUIPMENT	4.24%	0.00%	-0.25%	3.99%
103780	TOOLS, SHOP AND GARAGE EQUIPMENT	4.21%	0.00%	0.00%	4.21%
103790	OTHER GENERAL PLANT	3.55%	0.00%	0.00%	3.55%
103910	OTHER TANGIBLE PLANT	0.00%	0.00%	0.00%	0.00%
0	UTILITY PLANT PURCHASED	0.00%	0.00%	0.00%	0.00%

**CALIFORNIA WATER SERVICE COMPANY
2015 GENERAL RATE CASE
SUMMARY OF ANNUAL DEPRECIATION RATES, CIAC
TABLE 9-B2**

DISTRICT	2017	2018
Antelope Valley	3.92%	3.92%
Bayshore	2.91%	2.89%
Bakersfield	3.16%	3.16%
Bear Gulch	2.80%	2.79%
Chico	3.15%	3.15%
Dixon	3.19%	3.18%
Dominguez	2.42%	2.40%
East Los Angeles	2.75%	2.73%
Hermosa Redondo	3.43%	3.41%
Kern River Valley	3.27%	3.26%
King City	3.44%	3.43%
Livermore	2.94%	2.92%
Los Altos	3.01%	2.96%
Marysville	3.78%	3.80%
Oroville	3.32%	3.31%
Palos Verdes	2.74%	2.72%
Redwood - Coast Springs	3.30%	3.28%
Redwood - Lucerne	2.77%	2.72%
Redwood - Unified	3.93%	3.89%
Salinas	3.40%	3.38%
Selma	3.35%	3.35%
Stockton	3.14%	3.11%
Visalia	3.19%	3.19%
Westlake	2.97%	2.97%
Willows	2.13%	2.10%

Attachment 6

SELECTED DRAFT TARIFFS

Attachment 6 to Settlement Agreement (Selected Draft Tariffs)

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose, CA 95112
(408) 367-8200

Revised Cal. P.U.C. Sheet No. _____
Canceling Cal. P.U.C. Sheet No. 10370-W

Schedule No. LIRA
LOW-INCOME RATEPAYER ASSISTANCE (LIRA)
(Page 1)

LIRA CREDITCREDIT APPLICABILITY

Applicable to individually metered and flat rate residential customers, qualified non-profit group living facilities, qualified agricultural employee housing facilities, and migrant farm worker housing centers where the customer meets all the special conditions of this schedule.

CREDIT TERRITORY

All tariffed service areas of the California Water Service Company.

METERED SINGLE-FAMILY RESIDENTIAL RATES**Quantity Rates:**

Customers will be charged per 100 cubic feet of water delivered at the metered rates as reflected in applicable rate schedule for single-family service.

Service Charges:

Eligible customers will receive a monthly LIRA credit equal to 50% of the 5/8" x 3/4" service charge for single-family residential service, prorated based on the days of service, if service is not provided for a full month. The maximum monthly credit is **\$48.00**.

(C)

The following service area is defined as the "RSF District" (see Schedule RSF for more information):

(C)

Kern River Valley District: All

(D)

(D)

FLAT RATE RESIDENTIAL RATES

Eligible customers will be charged the flat rates reflected in the applicable rate schedule for residential flat rate service, with a monthly LIRA credit equal to 50% of the 5/8" x 3/4" service charge for metered single-family residential service, prorated based on the days of service, if service is not provided for a full month. The maximum monthly credit is **\$48.00**.

(I)

The following service area is defined as the "RSF District" (see Schedule RSF for more information):

(C)

Kern River Valley District: All

(D)

(D)

QUALIFIED NON-PROFIT GROUP LIVING FACILITIES, QUALIFIED AGRICULTURAL EMPLOYEE HOUSING FACILITIES, MIGRANT FARM WORKER HOUSING CENTERS

Quantity Rates:

Customers will be charged per 100 cubic feet of water delivered at the metered rates as reflected in applicable rate schedule for single-family service.

Service Charges:

Eligible customers will receive a monthly LIRA credit of \$20.00, prorated based on the days of service, if service is not provided for a full month. The maximum monthly credit per qualifying sub-metered customer is \$20.00.

(continued)

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G. TOWNSLEY

Date Filed _____

Decision No. _____

Vice President
TITLE

Effective _____

Resolution No. _____

Attachment 6 to Settlement Agreement (Selected Draft Tariffs)

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose, CA 95112
(408) 367-8200

Revised

Cal. P.U.C. Sheet No. _____

Canceling

Cal. P.U.C. Sheet No. 10372-W

Schedule No. LIRA

LOW-INCOME RATEPAYER ASSISTANCE (LIRA)

(Page 3)

LIRA SURCHARGESURCHARGE APPLICABILITY

Applicable to all water service except that provided for:

- (1) public and private fire protection services (T)
- (2) under Schedules OR-3M, OR-3M-I, and OR-2UL for raw water delivery along the Powers Canal and (T)
- (3) LIRA customers.

SURCHARGE TERRITORY

All territories served.

RATE SURCHARGE

A LIRA surcharge rate of **1.542%** will be applied to the basic water charges (identified below) on a customer's bill. (R)

"Basic water charges" as referenced in this Schedule consist of the service charge and quantity charges for a metered customer, and the flat charge for flat-rate customers, after RSF credits are applied; they do not include any other fees, surcharges, or credits. (T)

SPECIAL CONDITIONS

[None] (T)

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G. TOWNSLEY

Date Filed _____

Decision No. _____

NAME
Vice President
TITLE

Effective _____

Resolution No. _____ - _____

Attachment 6 to Settlement Agreement (Selected Draft Tariffs)

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose, CA 95112
(408) 367-8200

Revised

Cal. P.U.C. Sheet No. _____

Cancelling

Cal. P.U.C. Sheet No. 10369-W

Schedule No. RSF

All Tariff AreasRATE SUPPORT FUND

The Rate Support Fund (RSF) Program provides credits on the bills of customers in the Kern River Valley District. (C)
It also provides a subsidy of \$993,015 to reduce the revenue requirements of the service areas in the Redwood (N)
Valley District for each of the three years in this rate case cycle (2017-2019). (N)

The RSF Program is funded through surcharges on other customers as specified below. (T)

RSF SURCHARGEAPPLICABILITY:

Applicable to all water service except that provided for:

- (1) public and private fire protection services (T)
- (2) under Schedules OR-3M, OR-3M-I, and OR-2UL for raw water delivery along the Powers Canal and (T)
- (3) LIRA customers located in an RSF District (see Schedule LIRA).

TERRITORY:

All territories served.

SURCHARGE:

An RSF surcharge rate of .354% will be applied to the basic water charges (identified below) on a customer's bill. (R)

"Basic water charges" as referenced in this Schedule consist of the service charge and quantity charges for a metered customer, and the flat charge for flat-rate customers, after RSF credits are applied; they do not include any other fees, surcharges, or credits. (T)

RSF CREDITAPPLICABILITY:

Applicable to all water service in the Kern River Valley District (the "RSF District"), except that provided for public and private fire protection services. (C)
(T)
(D)

CREDIT AMOUNTS:

A discounted quantity rate on the first units of water consumption per month up to the "RSF Usage Limit."

Discounted RSF quantity rate..... \$5.27 per 100 cubic feet (CCF) (I) (C)

The Discounted RSF Quantity Rates apply to monthly water consumption up to the following RSF Usage Limits:

Kern River Valley District First 10 CCF (C)

(D)

Additional units will be charged at the quantity rates described on the rate schedules for those service areas.

Kern River Valley District Schedule KRV-1 (C)

(D)

SPECIAL CONDITIONS

1. The RSF Credits and Surcharges on this tariff shall be separately identified on customer bills. (C)
2. Customer bills in the former Redwood Valley District service areas (Coast Springs, Lucerne, and Unified) shall have a message indicating that their basic water rates (service charge and quantity rates) are lower due to a subsidy from the RSF program. This bill message will continue as long as the RSF subsidy continues. (N)
(N)
(N)
3. In no instance should the total amount of the combined RSF Credit and and LIRA discount received by a customer in any month exceeds that customer's water bill for service in that month. (L)
(T) (L)

(To be inserted by utility)

Issued by

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1720 North First Street, San Jose, CA 95112
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New CPUC Sheet No. XXXXXX-W
CPUC Sheet No. -

Schedule No. EL-6
East Los Angeles Tariff Area
RECLAIMED METERED SERVICE

(N)

APPLICABILITY

Applicable to all metered reclaimed water service

TERRITORY

East Los Angeles, Commerce and vicinity, Los Angeles County.

RATES

1 CCF is 100 cubic feet (748 gallons)

Quantity Rates:

Per CCF

\$2.4986

Service Charge:

Per Meter

Per Month

For	5/8 x 3/4 - inch meter	\$16.19
For	3/4 - inch meter	\$23.79
For	1 - inch meter	\$40.48
For	1-1/2 - inch meter	\$80.96
For	2 - inch meter	\$129.54
For	3 - inch meter	\$242.89
For	4 - inch meter	\$404.81
For	6 - inch meter	\$729.90
For	8 - inch meter	\$1,102.39
For	10 - inch meter	\$1,862.13
For	12 - inch meter	\$2,616.56
For	14 - inch meter	\$3,568.04

The service charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

SPECIAL CONDITIONS

1. Reclaimed water will be supplied only as available from Central Basin Municipal Water District.
2. As a condition of service under this schedule, all customers are required to comply with the Company's Rule 16, Section D, Reclaimed Water Service.
3. All bills are subject to the following tariff schedules: **Schedule UF** (CPUC reimbursement fee) and applicable surcharges and surcredits on **Schedule RSF** (Rate Support Fund), **Schedule LIRA** (Low-Income Ratepayer Assistance), and **Schedule AS** (Additional Surcharges and Surcredits).

(N)

(continued)

(To be inserted by utility)
Advice Letter No. _____
Decision No. _____

Issued by
PAUL G. TOWNSLEY
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Vice President
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1720 North First Street, San Jose, CA 95112
(408) 367-8200

New
Canceling

CPUC Sheet No. XXXXX-W
CPUC Sheet No. _____

Schedule No. AA-4

(N)

Private Fire Protection Service

APPLICABILITY

This schedule applies to all fire protection services for governmental and privately-owned properties receiving service for on-site fire sprinklers, stand pipes, fire hydrants or any other fire protection system not owned and maintained by Cal Water but connected to the water system for fire protection purposes only.

TERRITORY

This schedule is applicable within the entire territory served by the utility.

RATES

Per Month

For each inch of diameter of service connection

\$8.50

SPECIAL CONDITIONS

- 1 All bills are subject to the reimbursement fee set forth on Schedule UF.
- 2 The customer will pay, without refund, the entire cost of the private fire service facilities.
- 3 The private fire service facilities shall be installed by the utility or under the utility's direction and shall be the sole property of the applicant but subject to the control of the utility, with the right to alter, repair, replace and the right to remove upon discontinuance of service.
- 4 The minimum diameter for the private fire service connection will be four inches. The maximum diameter shall not be larger than the diameter of the water main to which the private fire service facilities are connected.
- 5 If a water main of adequate size is not available adjacent to the premises to be served, then a new main from the nearest existing main of adequate size will be installed by the utility at the cost of the customer. Such cost shall not be subject to refund.
- 6 The private fire service facilities will include a detector check valve or other similar device acceptable to the utility which will indicate the use of water. The facilities may be located within the customer's premises or within public rights of way adjacent thereto. Where located within the premises, the utility and its duly authorized agents shall have the right of ingress to and egress from the premises for all purposes related to said facilities. In the event the installation is solely for a private fire hydrant facility, the requirement for a detector check valve or other similar device may be waived.
- 7 No structure shall be built over the private fire service facilities and the customer shall maintain and safeguard the area occupied by the private fire service facilities from traffic and other hazardous conditions. The customer will be responsible for any damage to the private fire service facilities whether resulting from the use or operation of appliances and facilities on customer's premises or otherwise.
- 8 Subject to the approval of the utility, any change in the location or construction of the private fire service facilities as may be requested by public authority or the customer will be made by the utility following payment to the utility of the entire cost of such change.
- 9 The customer's installation must be such as to separate effectively the private fire service facilities from that of the customer's regular domestic water service. Any unauthorized use of water from the private fire service facilities will be charged for at the applicable tariff rates and may be grounds for the utility's discontinuing private fire service without liability to the utility.
- 10 There shall be no cross-connection between the systems supplied by water through the utility's private fire service facilities and any other source of supply without the specific approval of the utility. The specific approval, if given, will at least require at the customer's expense a special double check valve installation or other backflow prevention device acceptable to the utility. Any cross-connection may be grounds for immediately discontinuing private fire service without liability to the utility.
- 11 The utility will supply only such water at such pressure as may be available from time to time as a result of its normal operation of the system. The customer shall indemnify the utility and save it harmless against any and all claims arising against the utility for any loss or damage resulting from service under this schedule. Section 774 of the Public Utilities Commission Code limits the liability of the utility resulting from a claim regarding adequacy of pressure or supply for fire protection service.
- 12 The customer shall be responsible for the periodic testing of any backflow prevention devices as required by public authority or the utility. Any repair or replacement of such devices or of any other facilities installed to provide private fire service shall be done at the customer's expense. Any refusal to comply with the above requirements may be grounds for the utility's discontinuing private fire service without liability to the utility.

(N)

(End)

(To be inserted by utility)
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Decision No. _____

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PAUL G. TOWNSLEY
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Vice President
TITLE

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California Water Service Company

2015 GRC

Rule 15

CALIFORNIA WATER SERVICE COMPANY 1720 North First Street, San Jose CA 65112 (408) 367-8200	Cal. P.U.C. Sheet No. _____ Cal. P.U.C. Sheet No. _____
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Rule No. 15	Sheet 1 of 12
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MAIN EXTENSIONS

A. General Provisions and Definitions

1. Applicability

a. All extensions of distribution mains, from the utility's basic production and transmission system or existing distribution system, to serve new customers, shall be made under the provisions of this rule unless specific authority is first obtained from the Commission to deviate therefrom. A main extension contract shall be executed by the utility and the applicant or applicants for the main extension before the utility commences construction work on said extensions or, if constructed by applicant or applicants, before the facilities comprising the main extension are transferred to the utility.

b. The cost of extensions primarily for fire hydrant, private fire protection, resale, temporary, standby, or supplemental service and any related installations, shall be borne by the applicant, with no refund, as further affirmed in Section D.

c. The utility may, but will not be required to, make extensions under this rule in easements or rights-of-way where final grades have not been established, or where street grades have not been brought to those established by public authority. If extensions are made when grades have not been established and there is a reasonable probability that the existing grade will be changed, the utility shall require that the applicant or applicants for the main extension deposit, at the time of execution of the main extension agreement, to include the estimated net cost of relocating, raising or lowering facilities upon establishment of final grades. Adjustment of any difference between the amount so deposited and the actual cost of relocating, raising or lowering facilities shall be made within ten days after the utility has ascertained such actual cost. The net deposit representing actual cost is not subject to refund. The entire deposit related to the proposed relocation, raising or lowering shall be refunded when such displacements are determined by proper authority to not be required.

2. Limitation of Expansion

a. Whenever the outstanding advance contract balances reach 40 percent of total capital (defined for the purpose of this rule, as proprietary capital, or capital stock and surplus, plus debt and advances for construction) the utility shall so notify the Commission within thirty days.

b. Whenever the outstanding advance contract balances plus the advance on a proposed new extension would exceed 50 percent of total capital, as defined in Section A.2.a. plus the advance on the proposed new extension, the utility shall not make the proposed new extension of distribution mains without authorization

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(To be inserted by utility) Advice letter No. _____ Decision No. _____	Issued by _____ NAME _____ TITLE	(To be inserted by Cal. P.U.C.) Date Filed _____ Effective _____ Resolution No. _____
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**California Water Service Company
2015 GRC
Rule 15**

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Rule No. 15					
Sheet 2 of 12 Deleted: 11					
<p style="text-align: center;"><u>MAIN EXTENSIONS</u></p> <p>of the Commission. Such authorization may be granted by a letter from the Executive Director of the Commission.</p> <p>c. Whenever the outstanding advance contract balances reach the above level, the utility shall so notify the Commission within thirty days.</p> <p>3. <u>Definitions</u></p> <p>a. A "bona-fide customer," for the purposes of this rule, shall be a customer (excluding any customer formerly served at the same location) who has given satisfactory evidence that service will be reasonably permanent to the property which has been improved with a building of a permanent nature, and to which service has commenced. The provision of service to a real estate developer or builder, during the construction or development period, shall not establish him as a bona-fide customer.</p> <p>b. A "real estate developer" or "builder," for the purposes of this rule, shall include any individual, association of individuals, partnership, or corporation that divides a parcel of land into two or more portions, or that engages in the construction and resale of individual structures on a continuing basis.</p> <p>c. The "adjusted construction cost," for the purposes of this rule, shall be reasonable and shall not exceed the costs recorded in conformity with generally accepted water utility accounting practices, and as specifically defined in the Uniform System of Accounts for Water Utilities prescribed by the Commission for the installing facilities of adequate capacity for the service requested. If the utility, at its option, should install facilities with a larger capacity or resulting in a greater footage of extension than required for the service requested, the "adjusted construction cost," for the purpose of this rule, shall be determined by the application of an adjustment factor to actual construction cost of facilities installed. This factor shall be the ratio of estimated cost of required facilities to estimated cost of actual facilities installed.</p> <p>4. <u>Ownership, Design, and Construction of Facilities</u></p> <p>a. Any facilities installed hereunder shall be the sole property of the utility. In those instances which title to certain portions of the installation, such as fire hydrants, will be held by a political subdivision, such facilities shall not be included as a part of the main extension under this rule, and will neither be owned by the utility nor subject to refund under the provisions of Section C.2. of this rule.</p> <p>b. The size, type, quality of materials, and their location shall be specified by the utility; and the actual construction shall be done by the utility or by a constructing agency acceptable to it.</p> <p style="text-align: center;">(continued)</p>					
(To be inserted by utility) Advice letter No. _____ Decision No. _____	<table style="width: 100%; border: none;"> <tr> <td style="width: 40%; text-align: center;"> Issued by _____ NAME _____ TITLE _____ </td> <td style="width: 60%; text-align: center;"> (To be inserted by Cal. P.U.C.) Date Filed _____ Effective _____ Resolution No. _____ </td> </tr> </table>	Issued by _____ NAME _____ TITLE _____	(To be inserted by Cal. P.U.C.) Date Filed _____ Effective _____ Resolution No. _____		
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Rule 15

CALIFORNIA WATER SERVICE COMPANY 1720 North First Street, San Jose CA 65112 (408) 367-8200	Cal. P.U.C. Sheet No. _____ Cal. P.U.C. Sheet No. _____
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MAIN EXTENSIONS

c. Where the property of an applicant is located adjacent to a right-of-way, exceeding 70 feet in width, for a street, highway, or other public purpose, regardless of the width of the traveled way or pavement; or on a freeway, waterway, or railroad right-of-way, the utility may elect to install a main extension on the same side thereof as the property of the applicant, and the estimated and adjusted construction costs in such case shall be based upon such an extension.

d. When an extension must comply with an ordinance, regulation, or specification of a public authority, the estimated and adjusted construction costs of said extension shall be based upon the facilities required to comply therewith.

e. Prevailing provisions for water conservation included in local building codes and/or ordinances shall apply.

5. Estimates, Plans, and Specifications

a. Any applicant for a main extension requesting the utility to prepare detailed plans, specifications, and cost estimates shall be required to deposit with the utility an amount equal to the estimated cost of preparation of such material. The utility shall, upon request, make available within 45 days after receipt of the deposit referred to above and all required information to design the main extension, such plans, specifications, and cost estimates of the proposed main extension. If the extension is to include oversizing of facilities to be done at the utility's expense, appropriate details shall be set forth in the plans and cost estimates.

b. In the event a main extension contract with the utility is executed within 180 days after the utility furnishes the detailed plans and specifications, the deposit shall become a part of the advance, and shall be refunded in accordance with the terms of the main extension contract. If such contract is not so executed, the deposit to cover the cost of preparing plans, specifications, and cost estimates shall be forfeited by the applicant for the main extension and the amount of the forfeited deposit shall be credited to the account or accounts to which the expense of preparing said material was charged.

6. When detailed plans, specifications and cost estimates are requested, the applicant for a main extension shall furnish a map to a suitable scale showing the street and lot layouts and, when requested by the utility, contours or other indication of the relative elevation of the various parts of the area to be developed. If changes are made subsequent to the presentation of this map by the applicant, and these changes require additional expense in revising plans, specifications and cost estimates, this additional expense shall be borne by the applicant.

7. Timing and Adjustment of Advances

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 Toilets shall not use more than 3½ gallons per flush, except that toilets and urinals with flush valves may be installed.¶
 Shower heads shall contain flow controls which restrict flow to a maximum of approximately 3 gallons per minute.¶
 Kitchen and lavatory faucets shall have flow controls which restrict flow to a maximum of approximately 2 gallons per minute.¶
 All new parks, median strips, landscaped public areas and landscaped areas surrounding condominiums, townhouses, apartments and industrial parks shall have a well-balanced automatic irrigation system designed by a landscape architect or other competent person, and shall be operated by electric time controller stations set for early morning irrigation.¶

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<div style="text-align: right; font-size: small;">Sheet 4 of 12 Deleted: 11</div> <p style="text-align: center; margin-top: 10px;"><u>MAIN EXTENSIONS</u></p> <ol style="list-style-type: none"> a. Unless the applicant for the main extension elects to arrange for the installation of the extension himself, as permitted by Section C. the full amount of the required advance or an acceptable surety bond must be provided to the utility at the time of execution of the main extension agreement. b. If the applicant for a main extension posts a surety bond in lieu of cash, such surety bond must be replaced with cash not less than ten calendar days before construction is to commence; provided, however, that if special facilities are required primarily for the service requested, the applicant for the extension may be required to deposit sufficient cash to cover the cost of such special facilities before they are ordered by the utility. c. An applicant for a main extension who advances funds shall be provided with a statement of actual construction cost and adjusted construction cost showing in reasonable detail the costs incurred for material, labor, any other direct and indirect costs, overheads, and total costs; or unit costs; or contract costs, whichever are appropriate. d. Said statement shall be submitted within sixty days after the actual construction costs of the installation have been ascertained by the utility. In the event that the actual construction costs for the entire installations shall not have been determined within 120 days after the completion of construction work, a preliminary determination of actual and adjusted construction costs shall be submitted, based upon the best available information at that time. e. Any differences between the adjusted construction costs and the amount advanced shall be shown as a revision of the amount of advance and shall be payable within thirty days of date of submissions of statement. <p>8. <u>Assignment of Main Extension Contracts</u> Any contract entered into under Sections B and C of this rule, or under similar provisions of former rules, may be assigned, after settlement of adjusted construction costs, after written notice to the utility by the holder of said contract as shown by the utility's records. Such assignment shall apply only to those refunds which become due more than thirty days after the date of receipt by the utility of the notice of assignment. The utility shall not be required to make any one refund payment under such contract to more than a single assignee.</p> <p>9. <u>Interpretations and Deviations</u> In case of disagreement or dispute regarding the application of any provision of this rule, or in circumstances where the application of this rule appears unreasonable to either party, the utility, applicant or applicants may refer the matter to the Commission for determination.</p> <p style="text-align: center; margin-top: 10px;">(continued)</p> <table style="width: 100%; border: none; margin-top: 10px;"> <tr> <td style="width: 33%; vertical-align: top;"> <small>(To be inserted by utility)</small> Advice letter No. _____ Decision No. _____ </td> <td style="width: 33%; vertical-align: top;"> <small>Issued by</small> _____ <small>NAME</small> _____ <small>TITLE</small> _____ </td> <td style="width: 33%; vertical-align: top;"> <small>(To be inserted by Cal. P.U.C.)</small> Date Filed _____ Effective _____ Resolution No. _____ </td> </tr> </table>		<small>(To be inserted by utility)</small> Advice letter No. _____ Decision No. _____	<small>Issued by</small> _____ <small>NAME</small> _____ <small>TITLE</small> _____	<small>(To be inserted by Cal. P.U.C.)</small> Date Filed _____ Effective _____ Resolution No. _____	
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MAIN EXTENSIONS

B. Extensions to Serve Four or Fewer Individual Customers

1. **Payment**
 Extensions of water mains to serve new individual customers shall be paid for and contributed to the utility by the individual customer requesting the main extension. Calculation of payment shall be on the basis of a main from the nearest utility facility at least equal in size or capacity to the main required to serve both the new customers and a reasonable estimate of the potential customers who might be served directly from the main extension. The utility shall be responsible for paying for service pipes, meter boxes and meter to serve the new individual customer; provided, however, a Class C or Class D utility, or a Class A or Class B utility district or subsidiary serving 2,000 or fewer connections, may accept from individual customers amounts in contribution as a connection fee.

2. **Reimbursements to Original Individual Customer from Subsequent Applicants**
 If subsequent applicants for water service are connected directly in the main extension contributed by the original individual customer, such subsequent applicants shall pay to the utility an amount equal to the cost of 100 feet of the original extension or 50% of the cost of the original extension if the length of the original extension is less than 200 feet. Such amounts shall be immediately reimbursed by the utility to the initial customer who originally paid for and contributed the main extension to the utility. Total payments to the initial customer by subsequent applicants for water service who are connected directly to the extension shall not exceed the original cost of the extension. No reimbursements shall be made after a period of ten years from completion of the main extension.

C. Extensions to Serve Subdivisions, Tracts, Housing Projects, Industrial Developments, Commercial Buildings, or Shopping Centers

1. **Advances**
 a. Unless the procedure outlined in Section C.1.c., is followed, an applicant for a main extension to serve a new subdivision, tract, housing project, industrial development, or organized commercial district shall be required to advance to the utility, before construction is commenced, the estimated reasonable cost of the extension to be actually installed, from the nearest utility facility at least equal in size or capacity to the main required to serve both the new customers and a reasonable estimate of the potential customers who might be served directly from the main extension. The costs of the extension shall include necessary service stubs or service pipes, fittings, valves and housing therefor, and meter boxes, but shall not include meters. To this shall be added the cost of fire hydrants when requested by the applicant for the main extension or required by public authority, whenever such hydrants are to become the property of the utility.

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(To be inserted by utility) Advice letter No. _____ Decision No. _____	Issued by _____ NAME _____ TITLE _____	(To be inserted by Cal. P.U.C.) Date Filed _____ Effective _____ Resolution No. _____
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California Water Service Company

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Rule No. 15

MAIN EXTENSIONS

b. If special facilities consisting of items not covered by section C.1.a. are required for the service requested and, when such facilities to be installed will supply both the main extension and other parts of the utility's system, at least 50 percent of the design capacity (in gallons, gpm, or other appropriate units) is required to supply the main extension, the cost of such special facilities may be included in the advance, subject to refund, as hereinafter provided, along with refunds of the advance of the cost of the extension facilities described in Section C.1.a. above except as specified in Section C.1.e. below.

c. In lieu of providing the advances in accordance with Sections C.1.a. and C.1.b., the applicant for a main extension shall be permitted, if qualified in the judgment of the utility, to construct and install the facilities himself, or arrange for their installation pursuant to competitive bidding procedures initiated by him and limited to qualified bidders. The cost, including the cost of engineering, inspection and supervision by the utility, shall be paid directly by applicant. The applicant shall provide the utility with a statement of actual construction cost in reasonable detail. The amount to be treated as an advance subject to refund shall be the lesser of (1) the actual cost or (2) the price quoted in the utility's detailed cost estimate. The installation shall be in accordance with the plans and specifications submitted by the utility pursuant to Section A.5.

d. If, in the opinion of the utility, it appears that a proposed main extension will not, within a reasonable period, develop sufficient revenue to make the extension self-supporting, or if for some other reason it appears to the utility that a main extension contract would place an excessive burden on existing customers, the utility may require a non-refundable contribution of plant facilities from developers in lieu of a main extension contract.

If an applicant for a main extension contract who is asked to, contribute the facilities believes such a request to be unreasonable, such applicant may refer the matter to the Commission for determination, as provided for in Section A.8. of this rule.

e. In some areas, in lieu of any domestic water supply requirement covered under Section C.1.b., a special facilities fee for water supply will be included in the advance to the utility. The special facilities fee for water supply is sometimes referred to as a lot fee or water supply fee. The districts and fees applicable are shown below.

District	Facilities Fee	District	Facilities Fee
Bakersfield	\$5,500	Marysville	\$2,350
Chico	\$2,000	Salinas	\$2,200
Dixon	\$2,800	Selma	\$2,100

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California Water Service Company

2015 GRC

Rule 15

CALIFORNIA WATER SERVICE COMPANY 1720 North First Street, San Jose CA 65112 (408) 367-8200		Cal. P.U.C. Sheet No. _____ Cal. P.U.C. Sheet No. _____																											
Rule No. 15 Sheet 7 of 12																													
MAIN EXTENSIONS																													
<p>King City \$1,500 Visalia \$1,500 Willows \$4,250</p> <p>This fee is per equivalent 1-inch service and is applicable to all subdivisions requiring a main extension except those extensions serving four or fewer residential lots or equivalent single-family dwelling units.</p> <p>The following factors are used to determine equivalents for larger service connections:</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th>Service Size</th> <th>Factor</th> <th>Service Size</th> <th>Factor</th> </tr> </thead> <tbody> <tr> <td>1-inch</td> <td>1</td> <td>6-inch</td> <td>20</td> </tr> <tr> <td>2-inch</td> <td>3.2</td> <td>8-inch</td> <td>32</td> </tr> <tr> <td>4-inch</td> <td>10</td> <td>10-inch</td> <td>46</td> </tr> </tbody> </table> <p>f. Advances – Transmission Backbone Installation Fee</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">District</td> <td>Unitized Transmission Fee</td> </tr> <tr> <td>Visalia*</td> <td>\$1,400 Per residential lot not to exceed 12,000 square feet</td> </tr> <tr> <td>Visalia*</td> <td>\$5,350 Other development, per acre</td> </tr> </table> <p>*Applicable to all subdivisions within a half-mile of the existing system, except those extensions serving four or fewer residential lots or equivalent single-family dwelling units. This fee is in addition to the source of supply fee in Section C.1.e. above. It is for the installation of 12" transmission main in 1/4 section roads in the Visalia District. <u>If the subdivisions are more than a half mile from the existing system, the applicant shall pay the cost of transmission extension in lieu of the above fee.</u></p> <p>g. Contribution – Facility Fee</p> <p>This fee is applicable to all new services in the following districts:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">District</td> <td>Facilities Fee</td> </tr> <tr> <td>Antelope Valley</td> <td>\$1,000 Per residential lot</td> </tr> <tr> <td>Kern River Valley</td> <td>\$1,000 Per residential lot</td> </tr> </table> <p>2. Refunds</p> <p>a. The amount advanced under Section C.1.a., C.1.b., C.1.c., <u>C.1.e., and C.1.f.</u> shall be subject to refund by the utility, in cash, without interest, to the party or parties entitled thereto as set forth in the following two paragraphs <u>with the exception of extensions funded wholly or in part by State or Federal grants, the portion of which that is covered</u></p>	Service Size	Factor	Service Size	Factor	1-inch	1	6-inch	20	2-inch	3.2	8-inch	32	4-inch	10	10-inch	46	District	Unitized Transmission Fee	Visalia*	\$1,400 Per residential lot not to exceed 12,000 square feet	Visalia*	\$5,350 Other development, per acre	District	Facilities Fee	Antelope Valley	\$1,000 Per residential lot	Kern River Valley	\$1,000 Per residential lot	<p>Deleted: 11</p> <p>Deleted: Dixon</p> <p>Deleted: \$1,500</p> <p>Deleted: 1</p> <p>Deleted: King City</p> <p>Deleted: \$1,500</p> <p>Deleted: 1</p> <p>Deleted: 500</p> <p>Formatted Table</p> <p>Deleted: ¶</p> <p>*Califorming's reduced fees apply to the first 2,500 services built in NE Bakersfield.¶</p> <p>Deleted: 1</p> <p>Deleted: 4,0</p> <p>Deleted: 0</p> <p>Deleted: is</p> <p>Deleted: and</p> <p>Deleted: and</p>
Service Size	Factor	Service Size	Factor																										
1-inch	1	6-inch	20																										
2-inch	3.2	8-inch	32																										
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(To be inserted by utility) Advice letter No. _____ Decision No. _____	Issued by NAME _____ TITLE _____	(To be inserted by Cal. P.U.C.) Date Filed _____ Effective _____ Resolution No. _____																											

California Water Service Company

2015 GRC

Rule 15

CALIFORNIA WATER SERVICE COMPANY 1720 North First Street, San Jose CA 65112 (408) 367-8200	Cal. P.U.C. Sheet No. _____ Cal. P.U.C. Sheet No. _____
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Rule No. 15	Sheet 8 of 12
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MAIN EXTENSIONS

by grant funds is non-refundable. The total amount so refunded shall not exceed the total of the amount advanced and for a period not to exceed 40 years after the date of the contract.

b. Payment of refunds shall be made not later than June 30 of each year, beginning the year following execution of contract, or not later than 6 months after the contract anniversary date if on an anniversary basis.

c. Whenever costs of main extensions and/or special facilities have been advanced pursuant to Section C.1.a., C.1.b., ~~C.1.c.~~, ~~C.1.d.~~, or ~~C.1.f.~~, the utility shall annually refund to the contract holders an amount equal to 2½ percent of the advances until the principal amounts of the contracts have been fully repaid.

Whenever costs of special facilities have been advanced pursuant to Section ~~C.1.b.~~ or ~~C.1.c.~~, the amount so advanced shall be divided by the number of lots (or living units, whichever is greater) which the special facilities are designed to serve, to obtain an average advance per lot (or living unit) for special facilities. When another builder applies for a main extension to serve any lots for which the special facilities extension to serve any lots for which the special facilities are to be used, the new applicant shall, in addition to the costs of his proposed main extension, also advance an amount for special facilities. This amount shall be the average advance per lot for special facilities for each lot to be used less 2½ percent of the average advance for each year in which refunds have been due and payable on the original contract, prorated to June 30 on a monthly basis.

The amount advanced to the utility by the new applicant shall be immediately refunded to the holder of the original contract, which included the cost of the special facilities and the original contract advance will be reduced accordingly. The utility will thenceforth refund 2½ percent annually on each of the contract amounts, as determined above, to the holders of the contracts.

Advances and refunds based on additional builder participation will be determined in a similar manner.

In no case shall the refund on any contract exceed the amount advanced.

d. With respect to a contract entered into before the effective date of this tariff sheet if, at any time during the 20-year refund period, 80 percent of the bona fide customers for which the extension or special facilities were designed are being served therefrom, the utility may, with the approval of the contract holder, modify the contract so that the

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(To be inserted by utility) Advice letter No. _____ Decision No. _____	Issued by _____ NAME _____ TITLE _____	(To be inserted by Cal. P.U.C.) Date Filed _____ Effective _____ Resolution No. _____
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California Water Service Company

2015 GRC

Rule 15

CALIFORNIA WATER SERVICE COMPANY 1720 North First Street, San Jose CA 65112 (408) 367-8200	Cal. P.U.C. Sheet No. _____ _____ Cal. P.U.C. Sheet No. _____						
Rule No. 15							
Sheet 9 of 12 Deleted: 11							
MAIN EXTENSIONS							
utility shall become obligated to pay, in cash, any balance which may remain unrefunded at the end of said 20-year period. Such balance shall be refunded in five equal annual installments, payable beginning 21 years after the date of the contract.							
3. <u>Termination of Main Extension Contracts</u>							
a. Any contract whose refunds are based on a percentage of the amount advanced may be purchased by the utility and terminated provided that the terms are mutually agreed to by the parties or their assignees and Section C.3.c. and Section C.3.d. are complied with. The maximum price that may be paid by the utility to terminate a contract shall be calculated by multiplying the remaining unrefunded contract balance times the appropriate termination factor set out below. No contract that has been in effect for less than 10 years shall be terminated without prior Commission approval.							
TERMINATION FACTORS							
Years Remaining	Factor	Years Remaining	Factor	Years Remaining	Factor	Years Remaining	Factor
1	0.8929	11	0.5398	21	0.3601	31	0.2608
2	0.845	12	0.5162	22	0.3475	32	0.2535
3	0.8006	13	0.4941	23	0.3356	33	0.2465
4	0.7593	14	0.4734	24	0.3243	34	0.2399
5	0.721	15	0.4541	25	0.3137	35	0.2336
6	0.6852	16	0.4359	26	0.3037	36	0.2276
7	0.652	17	0.4188	27	0.2942	37	0.2218
8	0.621	18	0.4028	28	0.2851	38	0.2136
9	0.592	19	0.3877	29	0.2766	39	0.2111
10	0.565	20	0.3729	30	0.2685	40	0.2061
b. Any contract with refunds based upon percentage of revenues and entered into under Section C. of the former rule, may be purchased by the utility and terminated, provided the payment is not in excess of the estimated revenue refund multiplied by the termination factor in the following table, the terms are otherwise mutually agreed to by the parties or their assignees and Section C.3.c. and Section C.3.d. hereof are complied with. The estimated revenue refund is the amount that would otherwise be refunded, at the current level of refunds, over the remainder of the twenty-year contract period, or shorter period that would be required to extinguish the total refund obligation. It shall be determined by multiplying 22 percent of the average annual revenue per service for the							
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Attachment 6 to Settlement Agreement (Selected Draft Tariffs)

California Water Service Company

2015 GRC

Rule 15

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose CA 95112
(408) 367-8200

Cal. P.U.C. Sheet No. _____

Cal. P.U.C. Sheet No. _____

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Sheet 10 of 12

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MAIN EXTENSIONS

immediately preceding calendar year by the number of bona fide customers at the proposed termination date, times the number of years or fractions thereof to the end of the twenty-year contract period or shorter that would be required to refund the remaining contract balance.

TERMINATION FACTORS

Years Remaining	Factor	Years Remaining	Factor	Years Remaining	Factor
1	.8929	7	.6520	13	.4941
2	.8450	8	.6210	14	.4734
3	.8006	9	.5920	15	.4541
4	.7593	10	.5650	16	.4359
5	.7210	11	.5398	17	.4188
6	.6852	12	.5162	18	.4028
				19	.3877

- c. The utility shall furnish promptly to the Commission the following information in writing and shall obtain prior authorization by a formal application under Sections 816-830 of the Public Utilities Code if payment is to be made other than in cash:
- (1) A copy of the main extension contract, together with data adequately describing the development for which the advance was made and the total adjusted construction cost of the extension.
 - (2) The balance unpaid on the contract and the calculation of the maximum termination price, as above defined, as of the date of termination and the terms under which the obligation was terminated.
 - (3) The name of the holder of the contract when terminated.
- d. Discounts obtained by the utility from contracts terminated under the provisions of this section shall be accounted for by credits to Acc. 265, Contributions in Aid of Construction.

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D. Extensions Designed to Include Fire Protection

1. The cost of distribution mains designed to meet fire flow requirements shall be paid to the utility as a Contribution in Aid of Construction.
2. The cost of private fire protection services, hydrants and other facilities in addition to distribution mains required to provide supply, pressure, or storage primarily for fire protection purposes, or portions of such facilities allocated in proportion to the capacity

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Decision No. _____

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Resolution No. _____

California Water Service Company

2015 GRC

Rule 15

CALIFORNIA WATER SERVICE COMPANY 1720 North First Street, San Jose CA 65112 (408) 367-8200	Cal. P.U.C. Sheet No. _____ Cal. P.U.C. Sheet No. _____
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Rule No. 15

Sheet 11 of 12

MAIN EXTENSIONS

designed for fire protection purposes, shall be paid to the utility as a Contribution in Aid of Construction.

E. Facility Relocation or Rearrangement.
 Any relocation or rearrangement of utility's existing facilities, at the request of, or to meet the convenience of an applicant or customer, and agreed up on by the utility, normally shall be performed by the utility. Where new facilities can be constructed in a separate location, before abandonment or removal of an existing facilities, and applicant requests to perform the new construction work, the applicant shall be permitted, if qualified in the judgment of the utility, to construct and install the facilities himself, or arrange for their installation pursuant to competitive bidding procedures initiated by him and limited to qualified bidders. In all instances, utility shall abandon or remove its existing facilities at its discretion. The costs of all related relocation of mains, services, and hydrants, rearrangement, removal, and tie-in work shall be paid to the utility as a Contribution in Aid of Construction.

F. Income Tax Component of Contributions and Advances Provision.

- Contributions in Aid of Construction and Advances for Construction shall include, but are not limited to, cash, services, facilities, labor, property and income taxes thereon provided by a person or agency to the utility. The value of all contributions and advances shall be based on the utility's estimates. Contributions and advances shall consist of two components for the purpose of recording transactions as follows:
 - Income Tax Component (ITC), and
 - The balance of the contribution or advance.
- The ITC shall be calculated by multiplying the balance of the contribution by the tax factor of:

Tax	Type of Service	Rate
Federal	Domestic	25.4%
State	Domestic	7.7%
State	Fire	7.3%
- The tax factor is established by using Method 5 as set forth in Decision No. 87-09-026 in J.86-11-019.
- The formula to compute Method 5 includes the following factors:

	Prior to 1-1-92	After 12-31-91
a. Corporate tax rate of:	34.00%	34.00%
b. Franchise tax rate of:		9.30%
c. A discount rate of:	11.69%	11.25%
d. A pretax rate of return of:	15.24%	15.42%

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The cost of distribution mains designed to meet the fire flow requirements set forth in Section VIII.1(a) of General Order No. 103 is to be advanced by the applicant. The utility shall refund this advance as provided in Sections B.2. and C.2. of this rule.¶

Should distribution mains be designed to meet fire flow requirements in excess of those set forth in Section VIII.1(a) of General Order No. 103, the increase in cost of the distribution mains necessary to meet such higher fire flow requirements shall be paid to the utility as a contribution in aid of construction.¶

The cost of facilities other than hydrants and distribution mains required to provide supply, pressure, or storage primarily for fire protection purposes, or portions of such facilities allocated in proportion to the capacity designed for fire protection purposes, shall be paid to the utility as a contribution in aid of construction.¶

Income Tax Component of Contributions and Advances Provision

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 After December 31, 1991 . . . 32.7%¶
 For Contribution . . . 32.7%¶
 For Advance . . . 33.1%¶

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The ITC tax factor has been derived from the corporate rate and it will remain in effect until the utility's net taxable income changes to the extent () [1]

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California Water Service Company
2015 GRC
Rule 15

<small>CALIFORNIA WATER SERVICE COMPANY 1720 North First Street, San Jose CA 65112 (408) 367-8200</small>	_____	<small>Cal. P.U.C. Sheet No. _____</small> <small>Cal. P.U.C. Sheet No. _____</small>
Rule No. 15 Sheet 12 of 12 <u>MAIN EXTENSIONS</u> <div style="border-left: 1px solid black; padding-left: 10px; margin-left: 10px;"><p>5. <u>The ITC tax factor has been derived from the corporate rate and it will remain in effect until the utility's net taxable income changes to the extent the gross-up rate would increase or decrease by five percentage points or more. When and if that occurs, the utility will file an advice letter showing the new rates and cancel out this sheet.</u></p><p>6. <u>If a utility collects a gross-up calculated by using an incremental tax rate that is more than its actual incremental rate, the difference between what was collected and what should have been collected will be refunded to the contributor.</u></p></div>		
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<small>(To be inserted by utility)</small> Advice letter No. _____ Decision No. _____	<small>Issued by</small> _____ <small>NAME</small> _____ <small>TITLE</small>	<small>(To be inserted by Cal. P.U.C.)</small> Date Filed _____ Effective _____ Resolution No. _____

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Attachment 6 to Settlement Agreement (Selected Draft Tariffs)

CALIFORNIA WATER SERVICE COMPANY 1720 North First Street, San Jose CA 65112 (408) 367-8200	_____ Cal. P.U.C. Sheet No. _____ _____ Cal. P.U.C. Sheet No. _____
Schedule No. AA-9-CLM <u>All Tariff Areas</u> CONSTRUCTION AND TEMPORARY METERED SERVICE Page 2	
<div style="float: right; text-align: right;">(N)</div> <ol style="list-style-type: none"> 8. Meter must be inspected annually by utility. Customer is responsible for arranging inspection appointment. 9. RP and BPA must be tested annually by a certified backflow specialist. Fee for testing is the responsibility of customer. 10. Utility will require customer to apply for a permanent service to obtain potable water to a premises. This tariff gives customer no implied rights for obtaining building permits and permanent extensions to serve customers are to be made under Rule 15. 11. Meter is not to be used for fire protection such as fire sprinkler or on-site fire hydrants. This tariff does not imply that any fire protection standards required by local or state authorities are met. 12. It is the customer's duty to notify the local fire protection agency of any connection to a fire hydrant and to disclose the intended use of water. 13. Failure of a customer to use proper spanner wrenches on the utility's fire hydrant operating nut, or if customer is causing any damage to the water distribution system, can result in the immediately termination of service and use of the meter. 14. Persons found using water from a utility hydrant location without the use of proper metering equipment will receive a warning letter and citation. A second citation may result in the suspension of all hydrant use permits issued to that customer for a period of six months. Additionally, copies of the citations will be sent to the local law enforcement authorities and the fire department will be notified that all hydrant use permits have been revoked. 15. Water used without a meter is water theft and customer will be held accountable in accordance with California Penal Code 498. <div style="float: right; text-align: right;">(N)</div>	
[End]	
<small>(To be inserted by utility)</small> Advice letter No. _____ Decision No. _____	<small>Issued by</small> _____ <small>NAME</small> _____ <small>TITLE</small> _____
<small>(To be inserted by Cal. P.U.C.)</small> Date Filed _____ Effective _____ Resolution No. _____	

Attachment 7

DRAFT PRELIMINARY STATEMENTS

Attachment 7 to Settlement (Draft Preliminary Statements)

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose, CA 95112
(408) 367-8200

Revised Cal. P.U.C. Sheet No. _____
Canceling Cal. P.U.C. Sheet No. 9670-W

Preliminary Statement
(continued)

- H. Low-Income Ratepayer Assistance Memorandum Account (**LIRA MA**) (T)
1. PURPOSE: The purpose of this memorandum account is to track the **incremental** costs of the LIRA program. (C)
2. ACCOUNTING PROCEDURE: The following entries will be made monthly to the LIRAMA:
- ~~a) Costs related to the data sharing process adopted in D.11-05-020, with one-time and ongoing separately~~ (D)
|
~~b) All other costs related to the LIRA program except those in (a), above, with one-time and ongoing expenses tracked separately (tracking only);~~ (D)
- a) Incremental LIRA program costs **of any new Commission requirements that impact the LIRA program** not reflected in authorized rates, with one-time and ongoing costs ~~in (a) and (b), above,~~ identified separately (debit); (T)
- b) Monthly interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 90-day), published in the Federal Reserve Statistical Release (debit or credit). (T)
3. RATE RECOVERY: There is currently no ratemaking component to the LIRAMA.
Requests for recovery of any balance will be processed according to General Order 96-B (or its successor) and Standard Practices or requested in a general rate case.

(To be inserted by utility)
Advice Letter No. _____
Decision No. _____

Issued by
PAUL G. TOWNSLEY
NAME
Vice President
TITLE

(To be inserted by Cal. P.U.C.)
Date Filed _____
Effective _____
Resolution No. _____ -

Preliminary Statement
(continued)

W. TCP LITIGATION MEMORANDUM ACCOUNT (TCP MA) (T)

1. PURPOSE: The purpose of the TCP MA is to track the costs incurred and proceeds received and applied with respect to litigation against manufacturers and distributors referred to as potentially responsible parties (PRPs) that manufactured and distributed products that contained 1,2,3 trichloropropane (TCP) in California. Cal Water will incur incremental internal and external costs to support its litigation effort. The TCP MA will track actual costs. The TCP MA will also track litigation awards and settlement proceeds. Finally, the TCP MA will track application of funds received towards remediation costs, including TCP water treatment expenses and the costs of investments in replacement and treatment property. (T) (C) (C) (D)

2. APPLICABILITY: The TCP MA balance will be recovered from all customer classes within each applicable district, except those specifically excluded by the CPUC. The TCP MA applies in all Cal Water districts which pump groundwater potentially contaminated with TCP. (D) (D)

3. TCP MA RATES: The TCP MA does not currently have a rate component.

4. ACCOUNTING PROCEDURE: Cal Water shall maintain the TCP MA until further order of the Commission authorizes it to be closed or modified. Entries will be made into the TCP MA at the end of each month. The purpose of the entries described herein is to preserve the full range of regulatory options for the Commission and to coordinate this memorandum account with adopted revenue requirements. Entries shall be tracked separately, by district, as follows: (C)

Investment Entries

- a. A credit or debit entry equal to the amounts recorded in Cal Water's Operations and Maintenance, and Administrative and General Expense Accounts for each district that incurred costs to support the TCP litigation action.
- b. A debit or credit entry equal to the amounts obtained in judgments or settlements in the subject litigation.
- c. A debit or credit entry equal to the original cost of capital investments placed in service to replace TCP contaminated property or to treat water for TCP contamination, including such projects that have been completed prior to the adoption of this memorandum account. Cal Water shall record the capital investment by project and by district.

Revenue Requirement Entries (Note: These entries are not necessarily cumulative and are recorded in order to preserve the range of potential regulatory outcomes the Commission may elect.)

- d. A debit or credit entry equal to the revenue requirement of each capital investment recorded in (c.) as if it were shareholder-funded (including return on investment, income taxes, ad valorem tax, depreciation, other taxes and fees). Cal Water shall record the revenue requirement by project and by district.
- e. A debit or credit entry equal to the revenue requirement of each capital investment recorded in (c.) as if it were contributed (including only ad valorem tax, other taxes and fees). Cal Water shall record the revenue requirement by project and by district.
- f. A debit or credit entry equal to the amount of revenue requirement for TCP-related plant replacement or water treatment included in Cal Water's adopted revenue requirement. Cal Water shall record the revenue requirement by project and by district.

Interest

- g. A monthly debit or credit entry equal to the average balance in each segment of the account (as described in paragraphs a through f) multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day), published in Federal Reserve Statistical Release H-15.

5. DISPOSITION: (N)
No more than once every 12 months, Cal Water may file a Tier 3 advice letter to recover TCP costs for projects that become operational and go into service. Such a filing may occur prior to establishment of a final Maximum Contaminant Level. Upon completion of all TCP litigation and remediation work, Cal Water will seek a final disposition of all costs and proceeds across all affected districts to ensure a comprehensive and equitable distribution. (N)

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____
Decision No. _____

PAUL G. TOWNSLEY
NAME
Vice President
TITLE

Date Filed _____
Effective _____
Resolution No. W-4094

Preliminary Statement
(continued)

Z2. Conservation Expense One-Way Balancing Account 2 (CEBA2)

1. Purpose:

The purpose of the CEBA2 is to ensure ratepayers fund only conservation programs consistent with the adopted settlement approved by the Commission in D.14-08-011. The account will track the difference between recorded expenses and authorized expenses and refund to customers amounts included in rates which were not spent during the three-year authorization period.

2. Applicability:

The CEBA2 covers years 2014 through 2016 for all ratemaking areas ("districts") included in Application 12-07-007.

3. Accounting Procedure:

The following entries will be recorded monthly to each district's CEBA2.

- a. The average annual authorized amount shown on page 14 of the 2012 GRC Settlement Agreement (attached to D.14-08-011 as Exhibit A) will be booked on a monthly level based on the spread of revenue adopted in Cal Water's Preliminary Statement M;

b. Reimbursements from grants provided to offset conservation expenses; (N)

c. Recorded conservation expenses including properly accounted-for expense accruals; (T)

d. The difference between authorized expenses and grants, and recorded expenses ((3.a. plus 3.b.) minus 3.c.); (C) (T)

e. Monthly interest expense calculated on the accumulated balance in 3.h. for the prior month plus 1/2 of the current monthly balance shown in 3.d. calculated at 1/12 of the most recent month's interest rate on Commercial Paper, published in the Federal Reserve Statistical Release H.15 or its successor; (T) (T)

f. The sum of the current and all prior monthly entries in 3.e., above; (T)

g. The sum of the current and all prior monthly entries in 3.d., above; (T)

h. The sum of 3.f. and 3.g. (T)

4. Ratemaking Procedure:

- a. Each district's authorized conservation expense has three internal spending caps. Before requesting amortization in rates, Cal Water shall apply these internal spending caps to the totals in 3.c. and adjust from recorded expense any amounts which exceed categorical limits. Cal Water shall reflect the adjustment in its final calculation of 3.h. for each district. (T) (T)

- b. If the total amount recorded in section 3.h. for any district as of December 31, 2016 is a positive number (meaning accumulated expenditures are less than the three-year authorization), Cal Water shall file an advice letter by March 31, 2017 to refund this amount to ratepayers. This refund should be made as a one-time conservation credit unless the average credit per customer exceeds 50% of the adopted monthly service charge for a residential 5/8 X 3/4-inch meter, in which case the credit should be made over a 12- month period. (T)

- c. If the total amount recorded in section 3.h. as of December 31, 2016 for any district is a negative number (meaning the accumulated expenditures exceed the three-year authorization), the balance shall not be collected. (T)

5. Termination of the Account

The CEBA2 for each applicable district shall terminate on December 31, 2016 or when the credit described in 4.b is completed, whichever is later. (T)

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

PAUL G TOWNSLEY

NAME

Vice President

TITLE

(To be inserted by Cal. P.U.C.)

Date Filed _____

Effective _____

Resolution No. - _____

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose, CA 95112
(408) 367-8200

New Cal. P.U.C. Sheet No. _____

Cal. P.U.C. Sheet No. _____

Preliminary Statement
(continued)

Z3. Conservation Expense One-Way Balancing Account 3 (CEBA3)

(N)

1. Purpose:

The purpose of the CEBA3 is to ensure ratepayers fund only conservation programs consistent with the adopted settlement approved by the Commission in D.xx-xx-xxx. The account will track the difference between recorded expenses and authorized expenses and refund to customers amounts included in rates which were not spent during the three-year authorization period.

2. Applicability:

The CEBA3 covers years 2017 through 2019 for all ratemaking areas ("districts") included in Application 15-07-015.

3. Accounting Procedure:

The following entries will be recorded monthly to each district's CEBA3.

- a. The average annual authorized amount shown on page xx of the 2015 GRC Settlement Agreement (attached to **D.xx-xx-xxx as Exhibit x**) will be booked on a monthly level based on the spread of revenue adopted in Cal Water's Preliminary Statement M;
- b. Reimbursements from grants provided to offset conservation expenses;
- c. Recorded conservation expenses including properly accounted-for expense accruals;
- d. The difference between authorized expenses and grants, and recorded expenses ((3.a. plus 3.b.) minus 3.c.);
- e. Monthly interest expense calculated on the accumulated balance in 3.h. for the prior month plus 1/2 of the current monthly balance shown in 3.d. calculated at 1/12 of the most recent month's interest rate on Commercial Paper, published in the Federal Reserve Statistical Release H.15 or its successor;
- f. The sum of the current and all prior monthly entries in 3.e., above;
- g. The sum of the current and all prior monthly entries in 3.d., above;
- h. The sum of 3.f. and 3.g.

4. Ratemaking Procedure:

- a. Each district's authorized conservation expense has three internal spending caps. Before requesting amortization in rates, Cal Water shall apply these internal spending caps to the totals in 3.c. and adjust from recorded expense any amounts which exceed categorical limits. Cal Water shall reflect the adjustment in its final calculation of 3.h. for each district.
- b. If the total amount recorded in section 3.h. for any district as of December 31, 2019 is a positive number (meaning accumulated expenditures are less than the three-year authorization), Cal Water shall file an advice letter by March 31, 2020 to refund this amount to ratepayers. This refund should be made as a one-time conservation credit unless the average credit per customer exceeds 50% of the adopted monthly service charge for a residential 5/8 x 3/4-inch meter, in which case the credit should be made over a 12-month period.
- c. If the total amount recorded in section 3.h. as of December 31, 2019 for any district is a negative number (meaning the accumulated expenditures exceed the three-year authorization), the balance shall not be collected.

5. Termination of the Account

The CEBA3 for each applicable district shall terminate on December 31, 2019 or when the credit described in 4.b is completed, whichever is later.

(N)

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G TOWNSLEY

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Decision No. _____

Vice President

Effective _____

TITLE

Resolution No. _____

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose, CA 95112
(408) 367-8200

New

Cal. P.U.C. Sheet No. _____

Cal. P.U.C. Sheet No. _____

Preliminary Statement
(continued)

AA3. Pension Cost Balancing Account (PCBA3)

(N)

1. PURPOSE:

The PCBA3 will track the difference between the adopted pension expense and California-regulated pension expense recorded in accordance with Generally Accepted Accounting Principles (GAAP). The adopted and tracked expenses include only the expensed portion of benefits and exclude pension costs assigned to capitalized overhead, capitalized projects, out-of-state affiliates, and unregulated entities.

2. APPLICABILITY:

The PCBA3 is effective beginning January 1, 2017, through December 31, 2019, and applies to all ratemaking areas ("districts") and Customer Support Services (General Office). This excludes out-of-state affiliates and unregulated operation expenses.

3. ACCOUNTING PROCEDURE:

The following entries will be recorded annually to the PCBA3:

- a. Annual pension expense, excluding the Supplemental Executive Retirement Plan (SERP) expense, determined by Cal Water's actuarial expert according to the method prescribed by the Financial Accounting Standards Board's Codification pension trust administrative costs such as the ERISA-required Pension Benefit Guaranty Corporation (PBGC) costs. The capitalized portion of pension costs at the adopted capitalization ratio will be excluded.
- b. The annual amount of pension expense authorized to be collected in rates. The capitalized portion of pension costs at the adopted capitalization ratio will be excluded.
- c. The difference between 3.a and 3.b.
- d. The sum of entries in item 3.c., all prior year entries in 3.c., and all accumulated interest calculated in 3.e., below.
- e. Monthly interest expense calculated on the accumulated balance in 3.d. calculated at 1/12 of the most recent month's interest rate on Commercial Paper, published in the Federal Reserve Statistical Release H.15 or its successor. Note that interest only accrues on expenses after the annual calculation has been completed.

4. RATEMAKING PROCEDURE:

The PCBA3 is recoverable in a Tier 2 advice letter filing if the accumulated balance exceeds 2% of gross adopted revenues for Cal Water in accordance with General Order 96-B and standard practices or by request in the next general rate case. In any filing, Cal Water shall demonstrate its continued compliance with SFAS 87 and demonstrate that any changes to its expenses were reasonable and prudently incurred.

In any filing, Cal Water will identify any changes in pension accounting that were required by federal or state law or directed by the Financial Accounting Standards Board. Changes in assumptions reflecting current market, interest rate, or demographic conditions should not be considered "changes in accounting" as these are standard practices used to develop SFAS 87 requirements.

(N)

(To be inserted by utility)

Advice Letter No. _____

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PAUL G TOWNSLEY

NAME

Vice President

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(To be inserted by Cal. P.U.C.)

Date Filed _____

Effective _____

Resolution No. _____ -

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose, CA 95112
(408) 367-8200

New

Cal. P.U.C. Sheet No. _____

Cal. P.U.C. Sheet No. _____

Preliminary Statement
(continued)

AB3. Health Cost Balancing Account 3 (HCBA3)

(N)

1. PURPOSE:

The purpose of the Health Cost Balancing Account (HCBA3) is to track the difference between the adopted health care expenses (including post-retirement benefits other than pension or PBOB) and the total actual cost incurred as health care expenses. Eighty-five percent (85%) of the reasonable cost difference will be flowed through to ratepayers, and fifteen (15%) of the reasonable cost difference will be at the company's risk. The difference may be either positive or negative depending upon how actual health care expenses compare to those included in rates.

2. APPLICABILITY:

The HCBA3 is effective beginning January 1, 2017, through December 31, 2019, and applies to all ratemaking areas ("districts") and Customer Support Services (General Office). This excludes out-of-state affiliates and unregulated operations expenses.

3. ACCOUNTING PROCEDURE:

There is no rate component to the HCBA3. Cal Water shall record for future disposition the following entries:

- a. Eighty-five percent (85%) of the difference between the adopted health care expenses and the actual cost incurred as health care expenses will be included in the balancing account, as either a debit or a credit balance depending upon if the actual costs exceed or are less than the amounts adopted in rates. The capitalized portion of health care expenses at the adopted capitalization ratio will be excluded.
- b. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

4. DISPOSITION:

The HCBA3 is recoverable or refundable in a Tier 2 advice letter filing if the accumulated balance exceeds 2% of gross adopted annual revenues for Cal Water in accordance with General Order 96-B and standard practices or by request in the next general rate case.

(N)

(To be inserted by utility)

Advice Letter No. _____

Decision No. _____

Issued by

PAUL G TOWNSLEY

NAME

Vice President
TITLE

(To be inserted by Cal. P.U.C.)

Date Filed _____

Effective _____

Resolution No. _____ -

CALIFORNIA WATER SERVICE COMPANY
1720 North First Street, San Jose, CA 95112
(408) 367-8200

Revised Cal. P.U.C. Sheet No. _____
Canceled Cal. P.U.C. Sheet No. _____

Preliminary Statement
(continued)

AI. CHROMIUM-6 MEMORANDUM ACCOUNT (CHROMIUM-6 MA)

1. PURPOSE: The purpose of the Chromium-6 Memorandum Account (Chromium-6 MA) is to track the incremental costs incurred to comply with the Maximum Contaminant Level (MCL) that is adopted by the California Department of Public Health (CDPH) for chromium-6 in order to coordinate recovery of costs with adopted revenue requirements. Cal Water may begin tracking incremental costs in this account after a final MCL is adopted by the CDPH, and may request recovery of the tracked costs through a ~~one-time~~ Tier 3 advice letter ~~per district~~, or through its next GRC, according to the procedures described below. (T)
2. APPLICABILITY: The Chromium-6 MA applies to all regulated operations. This excludes out-of-state affiliates and unregulated operations expenses. ~~The MA is to be closed as part of Cal Water's 2015 general rate case application (for Test Year 2017).~~ (D)
(D)
3. RATES: The Chromium-6 MA has no rate component.
4. ACCOUNTING PROCEDURE: After an MCL for chromium-6 is adopted by the CDPH, Cal Water shall make the entries described below. The "incremental costs" that may be tracked in this account are costs (including labor, overhead, operations & maintenance expenses, and capital-related costs including return on investment, income taxes, ad valorem tax, depreciation, and other taxes and fees) that are over and above those that the Commission has approved for recovery through base rates. ~~Cal Water may not track in this memo account costs that can be reasonably forecasted for inclusion Cal Water's next general rate case application, to be filed in July 2015 (i.e., Cal Water may not include in this memorandum account costs and revenue requirement expected to be incurred starting in January 1, 2017, the beginning of the GRC cycle following A-12-07-007).~~ (D)
(D)
(D)
(D)
(D)
 - (a) A debit or credit entry equal to incremental expenses for compliance with the MCL, as described above;
 - (b) A debit or credit entry equal to the incremental revenue requirement of each operationally in-service and closed to plant capital investment for compliance with the MCL (including return on investment, income taxes, ad valorem tax, depreciation, and other taxes and fees), as described above.
 - (c) A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.
5. REGULATORY PROCEDURE:
 - (a) Required justifications: For each capital project, Cal Water will provide detailed justifications that contain least-cost analyses considering all feasible alternatives, including but not limited to blending, removing the well from active status, and Best Available Technologies ("BATs") for chromium-6 treatment as specified in Title 22, California Code of Regulations. The need to maintain the affected well's active status, thus requiring capital investment, must be supported with consideration of the district's available water supply resources, including new supply projects authorized in the 2012 GRC.
 - (b) For recovery through an advice letter: Cal Water may only file one Tier 3 advice letter each for Dixon and Salinas per district. Cal Water may file two Tier 3 advice letters for Willows. When the last capital project in an advice letter filing a district is nearing completion (operationally in-service and closed to plant), and approximately one month before an advice letter seeking recovery is filed, Cal Water will confer with the Office of Ratepayer Advocates to alert it of the advice letter filing, and begin providing the data supporting both the capital projects and expenses in the memo account for which recovery will be requested. The advice letter will request (a) inclusion of the revenue requirements for the authorized projects in rates going forward, and (b) a surcharge to recover the incremental revenue requirement and expenses tracked in the memo account. (C)
(C)
(C)
(T)
 - (c) For recovery in a GRC: To the extent that incremental chromium-6 costs are not included in the beginning plant balance for the next GRC, or are not otherwise recovered, Cal Water may request cost recovery in the next GRC. In that event, Cal Water shall note the request in the Chromium-6 MA for tracking purposes.

(To be inserted by utility)

Advice Letter No. _____
Decision No. _____

Issued by

PAUL G. TOWNSLEY
NAME
Vice President
TITLE

(To be inserted by Cal. P.U.C.)

Date Filed _____
Effective _____
Resolution No. _____

Attachment 7 to Settlement (Draft Preliminary Statements)

1720 North First Street, San Jose, CA 95112
(408) 367-8200

<u>Revised</u>	Cal. P.U.C. Sheet No. _____
<u>Canceling</u>	Cal. P.U.C. Sheet No. <u>10446-W</u>

Preliminary Statement
(continued)

AM. Rate Support Fund Balancing Account (RSF BA)

(T)

1. Purpose: The purpose of the Rate Support Fund Balancing Account ("RSFBA") is to track the RSF subsidies (credits) provided to customers in an RSF ratemaking area ("RSF District") defined in Tariff Schedule No. RSF, to track the RSF surcharges collected to fund the Rate Support Fund ("RSF") Program, and to review and adjust the RSF surcharge, if necessary, effective January 1st of each year.

(C)

|

(C)

The RSF subsidies tracked in this account provide a discounted quantity rate for the first 10 units of consumption per month on a customer's bill. The quantity rate discount is the difference between the lowest adopted quantity rate in the service area, and an RSF Index Rate (Discounted RSF Quantity Rate). The RSF Index Rate is calculated by applying 150% to Cal Water's system-wide average rate of total residential usage revenues divided by total residential quantity water sales. The amount of the surcharge will be set sufficient to fund the RSF program.

(N) (D)

|

|

|

|

2. Timing and Frequency: An advice letter to report on the status of the RSF surcharge will be filed by October 31st of each year.

|

|

|

|

3. Annual Surcharge Adjustment: The surcharge may be adjusted to zero out the forecasted balance anticipated to be in the account at the end of the following year.

(N)

(D)

4. Rate: The rate components of the RSF BA are identified in Tariff Schedule No. RSF.

(T)

5. Accounting Procedure: The following entries will be made monthly to the RSF BA:

(T)

- a. A debit entry equal to the recorded RSF credits (subsidies) given to customers for service provided under Schedule No. RSF;

- b. A debit entry of \$993,015 for each of the three years in the 2017-2019 rate case cycle to reflect the subsidies that offset the revenue requirements of the former Redwood Valley District service areas of Coast Springs, Lucerne, and Unified;

(N)

(N)

(N)

- c. A credit entry equal to the recorded RSF surcharges collected from all customers (except for LIRA customers in RSF Districts) as provided under Schedule No. RSF;

(T)

- d. A monthly debit or credit entry equal to the average balance in each segment of the account multiplied by 1/12th of the most recent month's interest rate on Commercial Paper (prime, 90-day) published in the Federal Reserve Statistical Release H-15.

(T)

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. _____

PAUL G. TOWNSLEY

Date Filed _____

Decision No. _____

Vice President

Effective _____

TITLE

Resolution No. _____

Attachment 8

MAIN REPLACEMENT 2016 SUBPROJECTS

California Water Service Company
2015 GRC
Main Replacement Program 2016 Subprojects

District	Work Order Number	Project Description	GRC Justification Drawing Letter	Length (Feet)
Bakersfield	00104059	Install 1268'- 8" PVC W. Union Ave	L	1,268
Bakersfield	00104219	Install 1076' 6" PVC- Cecil Brunner	AW	1,076
Bakersfield	00104903	Install 494' 6" PVC on Pentz	E	494
Bakersfield	00105537	Install 1644 LF 6" PVC Cedar St	F	1,644
Bakersfield	00105860	Install 1400 LF 6" PVC 1st St	V	1,400
Bakersfield	00105977	Install 1210 LF 8" PVC on Virginia	W	1,210
Bakersfield	00105980	Install 740 LF on Augusta St	X	740
Bakersfield	00106039	Install 675' of 6" PVC-Kentucky St.	Z	675
Bakersfield	00106268	Install 1240 LF 6" PVC Butte & Chic	Y	1,240
Bakersfield	00106457	Install 200LF 6"PVC on Easter St	AX	200
Bakersfield	00106557	Install 468 LF 6" PVC on Truxtun	AA	468
Bakersfield	00106559	Install 650LF of 8" PVC on Northrup	AC	650
Bakersfield	00106801	Install 568 LF of 6" California Ave	AE	568
Bakersfield	00106802	638' 6" PVC Chester Place	AD	638
Bakersfield	00106868	1623' 6"PVC Altus & S. O Sts	AF	1,623
Bakersfield	00106869	3115' 8" PVC Ming Av./Southgate	AG	3,115
Bakersfield	00106870	800' 8" PVC Fishing & Jones Sts.	AH	800
Bakersfield	00106871	1461' 8" PVC Terrace Way	AI	1,461
Bakersfield	00106872	1554' 6" PVC Planz Rd.	AJ	1,554
Bakersfield	00106873	148' 6" PVC Height St @ River Blvd	AL	148
Bakersfield	00106874	1976' 8" PVC Castro Ln & Ming Ave	AM	1,976
Bakersfield	00106875	690 LF 8" PVC Bliss St.	D	690
Bakersfield	00106876	1436' 6" PVC Hawthorne St.	M	1,436
Bakersfield	00106877	345' 6" PVC E.19th St. Alley	N/A	345
Bakersfield	00106878	147' 6" PVC Dolores St. W/O Haley	H	147
Bakersfield	00107477	1,380LF 8" PVC Spruce St	C	1,380
Bakersfield Total				26,946
Bayshore	00103384	1630' 6" PVC ROLLING HILLS - SM	C	1,630
Bayshore	00103678	Replace 2435' 6/8" 39th, Lola, Sky	C	2,435
Bayshore	00103905	RPL 1490' 8" PVC Torino, Caprino	F	1,490
Bayshore	00104048	2830' 12" DI Brittan Ave (SM)	F	2,830
Bayshore	00104696	3999' 6"/8" Tramanto/Porto/Hewitt	F	3,999
Bayshore	00106019	1400' 6" PVC Eucalyptus - SC	N/A	1,400
Bayshore Total				13,784
Bear Gulch	00103739	Install 580 Feet in Tynan Way	C	580
Bear Gulch	00103942	INSTALL 2412' OF 8" PVC W. SELBY LN	F	2,412
Bear Gulch	00104040	700' 6" PVC Nimitz Ave	F	700
Bear Gulch	00104045	4050' 8" PVC Alexander & Rutherford	H	4,050
Bear Gulch	00104117	INSTALL 350' OF 6" PVC RIDGE CT.	M	350
Bear Gulch	00104118	905' OF 6" PVC/DI LOUISE & STANFORD	Q	905
Bear Gulch	00104262	INSTALL 240' OF 6" PVC WILLIAMS CT.	P	240
Bear Gulch	00104286	300'-6" PVC RANDALL & PEMBROKE PL.	O	300
Bear Gulch	00104337	INSTALL 500'-6" PVC GREENWOOD PL.	K	500
Bear Gulch	00104346	INSTALL 4100' OF 8" DI OLHR	J	4,100
Bear Gulch	00104406	INSTALL 2240'-8" DI OLHR	J	2,240
Bear Gulch	00107679	SANTA CRUZ AVE. 12" DI	N/A	3,875
Bear Gulch Total				20,252
Chico	00103335	3490' 8" PVC El Varano, El Paso	A	3,490
Chico	00103339	1650' 6" PVC El Cerrito Dr.	A	1,650
Chico	00104074	160' 6" PVC PINE ST @ E 9TH ST	C	160
Chico	00104218	212' 6" PVC CEDAR ST	B	212
Chico	00104282	2432' -6" DI Salem St/Alley PH1	E	2,432

Attachment 8 to Settlement Agreement - Main Replacement Subprojects

District	Work Order Number	Project Description	GRC Justification Drawing Letter	Length (Feet)
Chico	00104298	2136' PVC (1796'-6" & 340'-8") PH2	E, G, H, I	2,136
Chico	00106042	900' PVC(730'-8"/170'-6") E10th PH1	J	900
Chico	00106245	1530' -8" PVC E 10th St PH 2	J	1,530
Chico Total				12,510
Dixon	00103423	275' 6" PVC in E. WALNUT	C	275
Dixon	00103583	487' 6" PVC E MAYES/S 5TH ST.	D	487
Dixon Total				762
Dominguez	00103586	500' 6" PVC Mariposa & Kenwood	C	500
Dominguez	00104624	INSTALL 780' OF 8" PVC MAIN		780
Dominguez	00104636	Install 1696'-6" Main W 222ND St	D	1,696
Dominguez	00104637	Inst. 1507'-6" Main W 226TH St	H	1,507
Dominguez	00104639	Inst. 1068'-6" Main W 218TH St	G	1,068
Dominguez	00104647	Inst. 1846'-6" Main W 232ND St	E	1,846
Dominguez Total				7,397
East Los Angeles	00103879	1900' 6" PVC Via Miramonte	C	1,900
East Los Angeles	00103923	2080' 6" PVC Via Luneto	E	2,080
East Los Angeles	00103940	1860' 6" PVC Madison & Cleveland Av	C & E	1,860
East Los Angeles	00106662	2,332' 8" PVC Hazard Ave.	A	2,332
East Los Angeles Total				8,172
Hermosa Redondo	00104477	Repl. 750'-12" AC Main Esplanade	F	750
Hermosa Redondo	00104517	Inst. 1425'-8" Main N. Pac. Cst. Hw	H	1,425
Hermosa Redondo	00104521	Repl 1417' of Main Delicias	A	1,417
Hermosa Redondo	00104577	Inst. 2320'-6" PVC Main Monte Doro	D	2,320
Hermosa Redondo Total				5,912
Kern River Valley	00103703	Install 793 ft 6" PVC in Tobias St	C	793
Kern River Valley	00104621	600' 6" PVC Tobias & Easement	C	600
Kern River Valley	00104625	280 6" PVC Monache Dr	C	280
Kern River Valley Total				1,673
King City	00103597	Install 448'-8" PVC Main Lynn St	B	448
King City Total				448
Livermore	00104261	2550' 8" PVC Murrieta Blvd	H	2,550
Livermore	00105520	1050' 6" PVC Ventura/Lambaren	A	1,050
Livermore Total				3,600
Los Altos	00103480	3000' 24" DI HOMESTEAD RD	A	3,000
Los Altos	00103482	3900' 8" PVC MORA DR	I	3,900
Los Altos	00103638	2,000 LF Homestead Rd 24"	A	2,000
Los Altos	00103841	185' 6" PVC GIFFIN RD	B	185
Los Altos	00103957	230' 6" PVC DRACENA LN	J	230
Los Altos	00104017	3320' 6" PVC DISTEL,CASITA,ALICIA	D	3,320
Los Altos	00105597	2977' 6" PVC Panchita & Los Ninos	E	2,977
Los Altos	00107339	Mora/Loyola 1,280' of 12" DI Pipe	I	1,280
Los Altos Total				16,892
Marysville	00103643	900' 6" PVC Divver St Ph 1	A	900
Marysville	00103760	840' 6" PVC DIVVER ST PH 2	A	840
Marysville Total				1,740
Oroville	00103381	535' - 6" PVC Acacia Ave.	D	535
Oroville	00105718	1096' -8" PVC 3rd Ave	C,I	1,096
Oroville	00106880	700' -12" D.I. Bridge St	F	700
Oroville Total				2,331
Palos Verdes	00105086	Install 390'-8"DI Portuguese Bend	E	390
Palos Verdes	00105087	Inst. 635'-6" DI Main PV Dr. North	C	635
Palos Verdes	00105088	Inst. 2123' -8" DI Main Sweetbay Rd	D	2,123
Palos Verdes	00105089	1064'-6" DI Main-Via De La Guerra	N/A	1,064
Palos Verdes	00105090	Install 7,894' 6" DI Indian Peak	H, I	7,894
Palos Verdes Total				12,106

Attachment 8 to Settlement Agreement - Main Replacement Subprojects

District	Work Order Number	Project Description	GRC Justification Drawing Letter	Length (Feet)
Redwood Valley (Coast Springs)	00106879	Install 1130ft Park Ave/North St	I	1,130
Redwood Valley (Coast Springs) Total				1,130
Redwood Valley (Lucerne)	00106860	1610' 6/8" PVC Country Club	D	1,610
Redwood Valley (Lucerne) Total				1,610
Redwood Valley (Unified)	00106867	Freezeout 1900 ft from 3"HDPE	A	1,900
Redwood Valley (Unified) Total				1,900
Salinas	00103437	1030' 6" PVC Rincon & Center St	E	1,030
Salinas	00103461	743' 8" PVC IN JOHN ST	J	743
Salinas	00103707	2400LF 24" DI Main St	B	2,400
Salinas	00104157	Install 2772'- 8" PVC Los Palos Dr	A	2,772
Salinas	00104197	Proj I-1 1980'-8" PVC Hilltop Dr	I	1,980
Salinas	00104222	Proj I-2 1505'-8" PVC Summit Dr Div	I	1,505
Salinas	00104558	1250'-16" DI MAIN & ROSSI ST	N	1,250
Salinas	00105178	Install 1880'-8" PVC Pipe Iris Dr	N/A	1,880
Salinas	00107432	Proj 1680'-6"-4" San Carlos, San Mi	K	1,685
Salinas Total				15,245
Stockton	00103750	2700' 6" PVC Churchill & Barrymore	A	2,700
Stockton	00103980	3565' 8" & 6" PVC Atlee & Mckenzie	A	3,565
Stockton	00104049	4655' 6"/8" PVC Flora & Harrison	D	4,655
Stockton	00104164	2730' 6/8/12 Flora/Yale/Pershing/BV	D	2,730
Stockton	00104622	3780' 6/8/12 9th/San Joaquin/Califo	AE	3,780
Stockton	00104720	5090' 6"/8" McDonell/Sharon/Scotts	X	5,090
Stockton	00104799	3600' 8" B ST RR Crossings	X	3,600
Stockton	00104918	3960' 6"/8" MINER/AURORA/GRANT	Z	3,960
Stockton	00105512	1350' 8" PVC Lowell - ElDorado-Odel	AI	1,350
Stockton	00105513	1500' 6/8 Sutter/Weber/San Joaquin	Z	1,500
Stockton	00105514	3120' 6"/8" PVC Cleveland/Pine	C	3,120
Stockton	00105677	3420' 6"/8" PVC Court & Hazelton	Z	3,420
Stockton	00106438	5280' 6" PVC Marsh & Sonora	X	5,280
Stockton	00106637	2415' 6" PVC-PIDX-3 -B_Street	X	2,415
Stockton	00106638	2200' 8" PVC Hazelton	X	2,200
Stockton	00106639	5000' 8" PVC Oxford & Bristol	B	5,000
Stockton	00106640	5000' 8" PVC County Club & Elmwood	B	5,000
Stockton	00107000	4600' 6/8" PVC Castle & Adams	C	4,600
Stockton	00107001	3700' 12" DI Pacific Ave	C	3,700
Stockton	00107002	2500' 8" PVC StanislausSt	AD	2,500
Stockton	00107004	3000' 6/8" PVC Grant & 4th	AD	3,000
Stockton Total				73,165
Visalia	00103797	Install 4090' 8" PVC in W Sunnyview	N	4,090
Visalia	00103919	Rpl 2080' 12" DI in Riffin Ave	N	2,080
Visalia	00104042	4305' 8" PVC Robin Ave (SE Portion)	N	4,305
Visalia	00104044	4240' 8" PVC W Lark Ave-NE Portion	N	4,240
Visalia	00105317	650' - 8" PVC Center Ave	L	650
Visalia	00106537	1200' 8" PVC Walnut	L	1,200
Visalia Total				16,565
Willows	00103535	620' 6" PVC Northgate Dr @ Pacific	G	620
Willows	00104223	450' 8" PVC SHASTA ST	C	450
Willows	00104243	450' 8" PVC PLUMAS ST	D	450
Willows	00106719	250' -6" PVC Ash St & Culver Ave	F	250
Willows Total				1,770
Grand Total				245,910

Attachment 9

SELECTED TABLES FOR GLOBAL PLANT ISSUES

Attachment 9 – Selected Tables for Global Plant Issues

In Chapter 12, this Settlement Agreement addresses “Global Plant Issues.”. This attachment provides additional details as specified below. (Projects listed in Chapter 12 and in this Attachment 9 are also presented in individual district plant chapters.)

See Chapter 12 for tables relating to the following issues:

- Non-Specific Capital Budgets
- Pipeline Replacement Program (also see **Attachment 8**)
- Flat-to-Metered Conversions
- AMI/AMR Projects
- SCADA
- Customer Meter Replacement

This Attachment 9 provides project lists corresponding to the settlement agreement on the following:

- Electrical Panelboard
- Flow Meter Replacement
- Generator Replacement
- Pump Replacement
- Tank Painting
- Hydro-Pneumatic Tank Replacement
- Control Valve Replacement

See Attachment 11 for vehicle project lists.

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

A. ELECTRICAL PANELBOARD PROJECTS

District	Year	PID	Description	Settlement
Bayshore	2016	00097866	Replace panelboard at San Mateo Sta. 27	\$317,180
Bayshore	2018	00098172	Replace panelboard at SC 119	\$256,615
Bear Gulch	2017	00098689	Panelboard Replacement at Bear Gulch Station 14	\$236,869
Chico	2017	00098016	Panelboard Replacement at CH Sta. 026	\$160,981
Chico	2018	00098032	Replace electrical panelboard at CH 35	\$156,148
Livermore	2016	00098023	Replace panelboard at Livermore Station 9	\$268,055
Livermore	2017	00098122	Replace the panelboard at Livermore Station 10	\$199,458
Los Altos	2017	00097865	Replace panelboard at Los Altos Station 9	\$194,949
Los Altos	2018	00098010	Panelboard needs to be replaced at Los Altos Station 27	\$277,563
Marysville	2016	00098713	Panelboard Replacement at Marysville Station 7	\$231,091
Marysville	2018	00098693	Panelboard Replacement at Marysville Station 9	\$239,830
Oroville	2016	00098715	Replace panelboard and install generator to operate all equipment at Oroville Station 15.	\$214,642
Stockton	2018	00098353	Install new Panelboard and retire existing at Stn 35	\$256,144
Stockton	2017	00098369	Install new Panelboard and retire existing at Sta. 7	\$263,398
Visalia	2017	00098290	Install new Panelboard and retire existing at Stn13	\$257,389
Visalia	2017	00098340	Install new Panelboard and retire existing at Stn14	\$236,809
Visalia	2017	00098341	Install new Panelboard and retire existing at Stn32	\$250,098
Total				\$4,017,219

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

B. FLOW METER REPLACEMENT PROJECTS

District	Year	PID	Description	Settlement
Bakersfield	2017	00098696	Install Flow meters at 4 of the following 9 Stations 87, 45, 73, 100,116, 176, 186, 194, 196	\$183,643
Bayshore	2016	00098304	Replace a flow meter and vault at Station 2 or at Station 4	\$48,933
Bayshore	2016	00098325	Replace Flow meter and vault at Station 26, San Mateo	\$11,628
Bayshore	2018	00098533	Install flow meters at 6 of the following 8 Stations 6, 12, 22, 23, 25, 27, 28, 29 San Mateo	\$253,597
Bayshore	2018	00099254	Replace Flow meter and Vault at stations SSF-5,7,and 101	\$158,256
Bear Gulch	2018	00098610	Install flow meters at stations 4,20,33,35,36,38	\$298,683
Chico	2016	00098734	Replace Flow meter at 3 stations in 2016	\$150,774
Chico	2017	00098735	Install new or Replace Flow meters at 3 stations in 2017	\$154,543
Chico	2018	00098740	Replace Flow meter at 3 stations in 2018	\$78,990
Livermore	2017	00098868	Install flow meter for Zone 7 Turnout #VI to CWS system	\$64,325
Livermore	2018	00098870	Install Flow Meter for Zone 7 Turnout # VII to CWS system	\$65,933
Los Altos	2016	00098765	Install flow meter at 3 of the following 5 stations 7,10,19,104,38	\$138,105
Marysville	2017	00098906	Replace Flow meter at Station 9	\$19,585
Oroville	2016	00098902	Replace Flow meter at Sta. 10 to enable SCADA Monitoring	\$29,873
Salinas	2016	00098926	Replace flow meters in new vaults at Stations. Location TBD	\$135,530
Salinas	2017	00098929	Replace 2 flow meters in new vaults at Stations. Location TBD	\$65,282
Salinas	2018	00098930	Replace 2 flow meters in new vaults at Stations. Location TBD	\$44,137
Stockton	2018	00098953	Install 3 flow meters. Locations TBD	\$132,750
Stockton	2018	00098954	Install 3 flow meters. Locations TBD	\$139,470
Visalia	2017	00098997	Replace 3 flow meters and install vaults located at stations to be identified. Add to SCADA	\$139,856
Visalia	2017	00098999	Replace flow meter Sta. 69	\$16,088
Westlake	2016	00099000	Replace flow meter Sta. 10	\$31,391

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

C. GENERATOR REPLACEMENT PROJECTS

District	Year	PID	Description	Settlement
Bakersfield	2018	00098047	Replace existing auxiliary engine at Sta. 157 with portable generator and automatic transfer switch	\$100,000
Bakersfield	2017	00098847	Replace existing auxiliary engine at BK 150 with new 150 kW generator	\$198,948
Bakersfield	2017	00099140	Standby generator for the raw water pumping plant at the NE WTP.	\$858,709
Bayshore	2016	00098160	Install a 150 kW generator at MPS Operations Center	\$196,492
Bayshore	2018	00098281	Install portable generator quick connect at San Mateo Sta. 26	\$59,777
Bear Gulch	2016	00098712	Portable emergency backup generator sized to keep Station 6, 23, 24, and 26 in service in the event of a power outage.	\$70,631
Bear Gulch	2016	00099268	Replace existing Generator at Sta. 33	\$166,555
Bear Gulch	2017	00099291	Replace existing Generator at Station 35	\$170,719
Bear Gulch	2018	00099295	Replace existing Generator at Station 36	\$174,987
Chico	2016	00098024	Need to replace portable generator	\$1,442
Chico	2017	00098044	Install a 150 KW generator	\$201,404
Chico	2018	00098041	Install 150 kW generator	\$206,439
Dixon	2016	00097857	Install Standby generator for Customer center	\$142,445
East Los Angeles	2016	00098458	Install Standby generator for Operations Center	\$91,776
Livermore	2017	00098150	Install a generator at Livermore Station 23	\$299,960
Palos Verdes	2016	00099480	Generator Replacement PV Sta 38	\$184,889
Redwood Valley (Unified)	2016	00102003	Install emergency generator at Station 1 in Hawkins	\$25,640
Salinas	2016	00098634	Install Back up Generator sta 25 Salinas	\$261,370
Salinas	2017	00098209	Replace the generator at Salinas Station 29	\$198,069
Stockton	2017	00098624	Install Back up Generator sta 79 Stockton	\$251,628
Stockton	2017	00098625	Install Back up Generator sta 66 Stockton	\$282,906
Visalia	2016	00098545	Install Portable Generator at Station 37	\$100,000
Visalia	2016	00098549	Install Back up Generator sta 7 Visalia	\$238,901

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

D. PUMP REPLACEMENT PROJECTS

District	Year	PID	Description	Amount
Bakersfield	2016	00097886	Replace existing pumps that have worn out and are over 3 years old. Repair parts are over half price of a new pump.	\$27,226
Bakersfield	2016	00098072	Replacement of pump and motor.	\$67,092
Bakersfield	2016	00098074	Replacement of pump and motor.	\$52,607
Bakersfield	2016	00098079	Replacement of pump and motor.	\$52,607
Bakersfield	2016	00098081	Replacement of pump and motor.	\$191,174
Bakersfield	2016	00098084	Replacement of pump and motor.	\$94,287
Bakersfield	2017	00098093	Replacement of pump and motor.	\$58,917
Bakersfield	2018	00098094	Replacement of pump and motor.	\$71,896
Bakersfield	2018	00098096	Replacement of pump and motor.	\$60,390
Bakersfield	2018	00098269	Replace existing pumps that have worn out and over 3 years old. Repair parts are over half the price of a new pump.	\$18,389
Bakersfield	2017	00099127	Replace capacitors on two raw water pump VFD's at NE WTP raw water pumping plant.	\$115,914
Bayshore	2016	00097862	Replacement of 30 Hp Submersible pump and motor.	\$61,936
Bayshore	2016	00098261	Replace pump, foundation, and piping.	\$57,148
Bayshore	2016	00099293	Existing well pumps need to be upsized for the new head requirements including three electrical upgrades. Two boosters need to be replaced.	\$406,964
Bayshore	2017	00097876	Replacement of horizontal pump and 100Hp motor (SSF001-D)	\$68,824
Bayshore	2017	00097877	Replacement of pump and 15 Hp motor (MPS 120-A)	\$53,922
Bayshore	2018	00097880	Replacement of pump and 75 Hp motor (MPS 27-C)	\$70,488
Bayshore	2018	00097881	Replacement of pump and 75 Hp motor (MPS 27-D)	\$70,488
Bayshore	2018	00097882	Replacement of pump and 15 Hp motor (MPS 119-B)	\$55,270
Bayshore	2018	00097884	Replacement of pump and 40 Hp motor (MPS 119-C)	\$55,270
Bear Gulch	2016	00097766	Replacement of pump and motor (24-B)	\$52,607
Bear Gulch	2017	00097769	Replacement of pump and motor (25-A)	\$53,922
Bear Gulch	2018	00097773	Replacement of pump and motor (19-A)	\$55,270
Chico	2016	00097444	Station 16 - remove building and go with outside pump shelter, replace station piping, replace all electrical, remove air stripper, and replace pump. (booster pump may need removal only)	\$590,370

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

District	Year	PID	Description	Amount
Chico	2016	00097585	ROUTINE REPLACEMENTS OF 6 ALLDOS CL2 PUMPS AT VARIOUS STATIONS	\$19,776
Chico	2016	00097961	Replacement of pump and 60 Hp motor. CH 018-01	\$63,950
Chico	2017	00097587	ROUTINE REPLACEMENT OF 6 ALLDOS CL2 PUMPS AT VARIOUS LOCATIONS	\$20,270
Chico	2017	00097968	Replacement of pump and 75 Hp motor. CH 034-01	\$86,188
Chico	2017	00098033	Need 2 new sump pumps to replace old/aging sump pumps.	\$2,464
Chico	2017	00098400	Replacement of pump and 100 Hp motor. CH 041-01	\$103,641
Chico	2018	00097588	ROUTINE REPLACEMENT OF 6 ALLDOS CL2 PUMPS AT VARIOUS LOCATIONS	\$20,777
Chico	2018	00098398	Replacement of pump and 75 Hp motor. CH 063-01	\$88,342
CSS	2016	00099030	Replace Portable Booster Pumps	#####
Dominguez	2017	00098097	DOM 279-01 Replace Pump and Motor	\$106,684
Dominguez	2018	00098099	DOM 275-01 Replace Pump and Motor	\$88,342
East Los Angeles	2016	00097712	Complete pump replacement.	\$104,082
East Los Angeles	2016	00098145	Replace Backwash Pump - Station 13	\$9,520
East Los Angeles	2016	00098177	Replace Reclaim Pump Sta #38	\$9,835
East Los Angeles	2018	00097795	Complete pump replacement.	\$55,270
East Los Angeles	2018	00098115	Complete pump replacement.	\$65,072
Hermosa Redondo	2016	00098116	Replace Pump and Motor	\$52,607
Hermosa Redondo	2017	00098118	HR 029-A Replace Pump and Motor	\$53,922
Hermosa Redondo	2017	00098120	HR 013-E Replace Pump and Motor	\$58,917
Hermosa Redondo	2018	00098121	HR 013-F Replace Pump and Motor	\$60,390
Hermosa Redondo	2018	00098128	HR 028-A Replace Pump and Motor	\$60,390
King City	2016	00097831	KC 004-D Replace Pump and Motor	\$49,449
Livermore	2016	00097889	Replacement of pump and 30 Hp motor. Sta. 010-A	\$52,607
Livermore	2017	00097951	Replacement of pump and 30Hp motor. Sta. 022-B	\$61,562
Livermore	2017	00097952	Replacement of pump and 25Hp motor. Sta. 008-	\$63,485

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

District	Year	PID	Description	Amount
			01	
Livermore	2018	00097954	Replacement of pump and 10HP motor. Sta. 026-A	\$55,270
Los Altos	2016	00097788	Replacement of pump and motor. Sta. 010-B	\$52,607
Los Altos	2016	00097789	Replacement of pump and motor. Sta. 114-D	\$52,607
Los Altos	2017	00097790	Replacement of pump and motor. Sta. 007-D	\$68,769
Los Altos	2018	00097813	Replacement of pump and motor. Sta. 017-A	\$70,488
Los Altos	2018	00097814	Replacement of pump and motor. Sta. 033-B	\$70,488
Oroville	2016	00099022	Replacement of pump and 100 Hp motor.	\$101,113
Palos Verdes	2016	00098131	PV 038-A Replace Pump and Motor	\$52,607
Palos Verdes	2016	00099046	PV 023-D Install Pump Shelter	\$49,096
Palos Verdes	2017	00098140	PV 038-B Replace Pump and Motor	\$53,922
Palos Verdes	2017	00098142	PV 015-C Replace Pump and Motor	\$70,143
Palos Verdes	2017	00098149	PV 005-A Replace Pump and Motor	\$53,922
Palos Verdes	2017	00099080	PV 015-C Install Pump Shelter	\$17,296
Palos Verdes	2018	00099078	PV 023-G Install Pump Shelter	\$51,581
Palos Verdes	2018	00099079	PV 022-B Install Pump Shelter	\$51,581
Salinas	2016	00097815	Replacement of pump and motor.	\$67,092
Salinas	2016	00097817	Replacement of pump and motor.	\$67,092
Salinas	2016	00097818	Replacement of pump and motor.	\$67,092
Salinas	2016	00097819	Replacement of pump and motor.	\$52,607
Salinas	2016	00098985	Remove and replace existing booster pumps at Station 47	\$466,452
Salinas	2017	00097820	Replacement of pump and motor.	\$53,922
Salinas	2017	00097821	Replacement of pump and motor.	\$49,449
Salinas	2017	00097823	Replacement of pump and motor.	\$49,449
Salinas	2018	00097826	Replacement of pump and motor.	\$65,072
Visalia	2017	00098051	Replacement of pump and motor due to low efficiency.	\$63,485
Visalia	2017	00098054	Replacement of pump and motor.	\$63,485
Visalia	2017	00098064	Replacement of pump and motor.	\$86,188
Westlake	2016	00098163	Replacement of pump and motor. Sta. 010-A	\$67,092
Westlake	2017	00098168	Replacement of pump and motor. Sta. 010-B	\$68,769
Westlake	2017	00098169	Replacement of pump and motor. Sta. 010-C	\$68,769
Westlake	2017	00098202	Replacement of pump and motor. Sta. 010-D	\$68,769
Westlake	2018	00098203	Replacement of pump and motor. Sta. 007-C	\$55,270

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

E. TANK PAINTING PROJECTS

		Project Cost					
District	PID	2015	2016	2017	2018	2019	TOTAL
Antelope Valley	64951	\$88,224.0					\$88,224.0
	97930				\$102,400.0		\$102,400.0
Total		\$88,224.0	\$0.0	\$0.0	\$102,400.0	\$0.0	\$190,624.0
Bayshore	96398	\$44,476.9					\$44,476.9
	94979	\$81,415.8					\$81,415.8
	94986	\$58,656.1					\$58,656.1
	94970	\$21,600.7					\$21,600.7
	98872	\$26,413.4					\$26,413.4
	97997			\$124,079.0			\$124,079.0
	98009			\$26,433.0			\$26,433.0
	98009			\$225,253.0			\$225,253.0
	97883			\$148,415.0			\$148,415.0
	97847			\$206,877.0			\$206,877.0
	97843			\$93,073.0			\$93,073.0
	97840			\$720,132.0			\$720,132.0
Total		\$232,562.9	\$0.0	\$1,544,262.0	\$0.0	\$0.0	\$1,776,824.9
Bakersfield	27051	\$103,905.7					\$103,905.7
	51808	\$205,190.8					\$205,190.8
	61734	\$148,486.5					\$148,486.5
	98208			\$232,058.4			\$232,058.4
	97867			\$165,376.0			\$165,376.0
	97681			\$139,669.5			\$139,669.5
	97913				\$298,036.3		\$298,036.3
	97913				\$174,327.3		\$174,327.3
	97912				\$160,847.1		\$160,847.1
	97913				\$93,072.7		\$93,072.7
	97913				\$93,027.7		\$93,027.7
	97914				\$78,123.2		\$78,123.2
	97917					\$218,200.0	\$218,200.0
Total		\$457,583.0	\$0.0	\$537,103.9	\$897,434.2	\$218,200.0	\$2,110,321.1
Bear Gulch	29009	\$162,049.2					\$162,049.2
	98082		\$219,554.9				\$219,554.9
	98108		\$90,684.0				\$90,684.0
	98098		\$114,725.0				\$114,725.0
	98134			\$325,067.0			\$325,067.0
	98119			\$48,454.0			\$48,454.0
	98141				\$20,000.0		\$20,000.0
Total		\$162,049.2	\$424,963.9	\$373,521.0	\$20,000.0	\$0.0	\$980,534.1

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

District	PID	Project Cost					TOTAL
		2015	2016	2017	2018	2019	
Dixon	25570	\$130,448.4					\$130,448.4
Dominguez	27867	\$53,618.4					\$53,618.4
	53608	\$44,794.2					\$44,794.2
	61773	\$509,280.5					\$509,280.5
	62160	\$24,427.2					\$24,427.2
	97919		\$7,380.0				\$7,380.0
	97919		\$7,380.0				\$7,380.0
	97918		\$676,000.0				\$676,000.0
	97921			\$171,247.0			\$171,247.0
	97921			\$171,247.0			\$171,247.0
Total		\$632,120.3	\$690,760.0	\$342,494.0	\$0.0	\$0.0	\$1,665,374.3
East Los Angeles	25569	\$678,727.3					\$678,727.3
	51670	\$108,436.1					\$108,436.1
	61833	\$839,005.9					\$839,005.9
	61872	\$117,552.0					\$117,552.0
	97923		\$8,673.0				\$8,673.0
	97923		\$8,673.0				\$8,673.0
	97925		\$192,347.0				\$192,347.0
	97925		\$80,000.0				\$80,000.0
	97927			\$155,570.0			\$155,570.0
	TBD			\$206,124.0			\$206,124.0
Total		\$1,743,721.3	\$289,693.0	\$361,694.0	\$0.0	\$0.0	\$2,395,108.3
Hermosa Redondo	97797			\$598,521.0			\$598,521.0
	97793			\$66,252.0			\$66,252.0
	97802				\$80,028.0		\$80,028.0
Total		\$0.0	\$0.0	\$664,773.0	\$80,028.0	\$0.0	\$744,801.0
Kern River Valley	97909		\$82,720.0				\$82,720.0
	97910			\$42,165.0			\$42,165.0
	97911			\$26,700.0			\$26,700.0
	97929			\$39,133.0			\$39,133.0
	97931			\$180,009.8			\$180,009.8
	97928				\$8,100.0		\$8,100.0
	98258				\$47,184.5		\$47,184.5
Total		\$0.0	\$82,720.0	\$288,007.8	\$55,284.5	\$0.0	\$426,012.3
King City	98192				\$64,000.0		\$64,000.0
Livermore	50668	\$136,000.9					\$136,000.9
	50728	\$241,379.7					\$241,379.7
	98226		\$146,265.0				\$146,265.0
	98226		\$33,428.0				\$33,428.0

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

		Project Cost					
District	PID	2015	2016	2017	2018	2019	TOTAL
Total		\$377,380.6	\$179,693.0	\$0.0	\$0.0	\$0.0	\$557,073.6
Los Altos	98012		\$65,567.5				\$65,567.5
	98012		\$65,567.5				\$65,567.5
			\$40,688.1				\$40,688.1
	98352		\$255,000.0				\$255,000.0
	98339		\$76,146.7				\$76,146.7
	98352		\$440,000.0				\$440,000.0
	97991			\$136,028.2			\$136,028.2
	98346				\$237,200.0		\$237,200.0
Total		\$0.0	\$942,969.8	\$136,028.2	\$237,200.0	\$0.0	\$1,316,198.0
Palos Verdes	95010	\$659,559.6					\$659,559.6
	95014	\$53,792.5					\$53,792.5
	97933				\$90,425.0		\$90,425.0
	97932				\$84,400.0		\$84,400.0
Total		\$713,352.1	\$0.0	\$0.0	\$174,825.0	\$0.0	\$888,177.1
Redwood - Lucerne	98249		\$87,942.0				\$87,942.0
	98252			\$30,688.9			\$30,688.9
Total		\$0.0	\$87,942.0	\$30,688.9	\$0.0	\$0.0	\$118,630.9
Redwood - Unified	98254				\$37,900.0		\$37,900.0
Salinas	97905			\$300,719.0			\$300,719.0
	97896			\$26,556.2			\$26,556.2
	97977				\$339,300.0		\$339,300.0
Total		\$0.0	\$0.0	\$327,275.2	\$339,300.0	\$0.0	\$666,575.2
Stockton	100638	\$497,484.0					\$497,484.0
	94998	\$290,568.4					\$290,568.4
Total		\$788,052.4	\$0.0	\$0.0	\$0.0	\$0.0	\$788,052.4
Westlake	27089	\$235,886.4					\$235,886.4
Grand Total		\$5,561,381	\$2,698,742	\$4,605,848	\$2,008,372	\$218,200	\$15,092,542

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

F. HYDRO-PNEUMATIC TANK REPLACEMENT PROJECTS

District	Year	PID	Description	Settlement
Bakersfield	2017	00097728	The existing 5,000 gal pressure tank was installed in 1953 (see Attach 1). The unit will have been in service for 63 years by 2016. In short, the unit has reached the end of its useable useful life and replacement is needed for better station efficiency and improvement in operations.	\$150,993
Bakersfield	2016	00097762	Replace the existing 10,000 gal pressure tank, at Sta. 100 which was installed in 1954.	\$221,860
Bakersfield	2017	00097899	Replace the existing 10,000 gal pressure tank at Sta. 116, which was installed in 1953.	\$127,411
Bakersfield	2018	00098124	Replace ex 9,500 gal pressure tank at Sta. 83	\$133,092
Bayshore	2018	00098123	Replace existing 3,000 gal hydropneumatic tank, foundation, and piping at Sta. 25.	\$156,492
Bayshore	2017	00098186	Replace existing 3,000 gal hydropneumatic tank, foundation, and piping at Sta. 119.	\$160,404
Bear Gulch	2017	00098015	Sta 27 Pressure Tank Replacement	\$171,609
Bear Gulch	2018	00098013	Sta 19 Pressure Tank Replacement	\$158,985
Oroville	2016	00097507	Replace existing 5,000 gal hydropneumatic tank whose nameplate pressure is 75 psi, with a higher rated pressure vessel for normal operating conditions of 40 to 80 psi.	\$152,674
Salinas	2016	00098489	Replace pressure tank at station 58 Country Meadows.	\$154,457
Westlake	2016	00098244	Station 011 Smokey Ridge Replace Hydropneumatic Pressure Vessel	\$219,364

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

G. CONTROL VALVE REPLACEMENT PROJECTS

District	Year	PID	Description	Settlement
Bakersfield	2016	00098526	Replacement of 4 control valves in Bakersfield. Location: 101_000_CV004, 101_000_CV016, 101_000_CV003, 101_045_VLV	\$117,065
Bakersfield	2017	00098532	Replacement of 1 control valve in Bakersfield. Location: 101_000_CV022	\$29,998
Bakersfield	2016	00098619	Overhaul of Control Valves in the Bakersfield District - 2016	\$39,070
Bakersfield	2017	00098626	Overhaul of Control Valves in the Bakersfield District - 2017	\$40,044
Bakersfield	2016	00098690	update RTU and Install control valve (Claval) to take more water from University Tanks to Skyline Tanks.	\$45,568
Bayshore	2016	00098443	Overhaul of Control Valves in the Bayshore District - 2016	\$65,000
Bayshore	2016	00098449	Overhaul of Control Valves in the South San Francisco District - 2016	\$13,657
Bayshore	2016	00098506	Replacement of 4 of the following 5 control valves in Mid Peninsula MPS (SC) 117, MPS (SC) 118, MPS 0-CV12, MPS 0-CV17, MPS 0-CV26	\$117,065
Bayshore	2017	00098445	Overhaul of Control Valves in the Bayshore District - 2017	\$65,781
Bayshore	2017	00098451	Overhaul of Control Valves in the South San Francisco District - 2017	\$13,995
Bayshore	2018	00098510	Replacement of 4 of the following 5 control valves in Mid Peninsula MPS (SM) 002, MPS (SM) 003, MPS (SM) 006, MPS (SC) 118, MPS 0-CV44	\$119,991
Bayshore	2018	00098448	Overhaul of Control Valves in the Bayshore District - 2018	\$66,927
Bayshore	2018	00098454	Overhaul of Control Valves in the South San Francisco District - 2018	\$23,495
Bayshore	2018	00098514	Replacement of 2 of the following 5 control valves in Mid Peninsula MPS (SM) 025, MPS 0-CV45, MPS 0-CV47, MPS 0-CV63, MPS 0-CV65	\$76,869
Bayshore	2018	00098516	Replacement of 1 of the following 2 control valves in South San Francisco. Location: SSF 0-CV3, SSF 0-CV4	\$30,748
Bear Gulch	2016	00098426	Overhaul of Control Valves in the Bear Gulch District - 2016	\$46,259
Bear Gulch	2016	00098521	Replacement of 2 of the following 3	\$58,533

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

District	Year	PID	Description	Settlement
			control valves in Bear Gulch. Location: 102_000_CV003, 102_000_CV016, 102_000_CV017	
Bear Gulch	2017	00098435	Overhaul of Control Valves in the Bear Gulch District - 2017	\$48,216
Bear Gulch	2017	00098522	Replacement of 3 control valves in Bear Gulch. Location: 102_000_CV018, 102_000_CV021, 102_000_CV033	\$89,994
Bear Gulch	2018	00098442	Overhaul of Control Valves in the Bear Gulch District - 2018	\$49,374
Bear Gulch	2018	00098524	Replacement of 4 control valves in Bear Gulch. Location: 102_000_CV033, 102_018_CV001, 102_019_CV001, 102_019_CV002	\$122,991
Dominguez	2016	00098630	2016 Control Valve Overhaul - 128	\$40,645
Dominguez	2017	00098632	2017 Control Valve Overhaul - 128	\$41,645
Dominguez	2018	00098633	2018 Control Valve Overhaul - 128	\$44,662
East Los Angeles	2016	00098537	Replacement of 2 control valves in East Los Angeles. Location: Sta. 023, Hazard and Folsom.	\$58,532
Hermosa Redondo	2016	00098540	2016 HR Control Valve Rplcmnt.	\$29,266
Hermosa Redondo	2017	00098615	2017 HR Control Valve Rplcmnt.	\$29,998
Hermosa Redondo	2018	00098539	2018 HR Control Valve Rplcmnt.	\$30,748
Livermore	2016	00098523	Overhaul of Control Valves in the Livermore District - 2016	\$39,378
Livermore	2017	00098525	Overhaul of Control Valves in the Livermore District - 2017	\$40,359
Livermore	2018	00098527	Overhaul of Control Valves in the Livermore District - 2018	\$41,364
Livermore	2016	00098599	Replacement of 3 control valves in Livermore.	\$87,799
Livermore	2017	00098600	Replacement of 3 control valves in Livermore.	\$89,994
Livermore	2018	00098601	Replacement of 3 control valves in Livermore.	\$92,243
Los Altos	2016	00098469	Overhaul of Control Valves in the Los Altos District - 2016	\$26,835
Los Altos	2017	00098515	Overhaul of Control Valves in the Los Altos District - 2017	\$27,506
Los Altos	2018	00098519	Overhaul of Control Valves in the Los Altos District - 2018	\$28,194
Palos Verdes	2016	00098616	2016 PV Control Valve Rplcmnt.	\$204,863

Attachment 9 to Settlement Agreement – Selected Global Plant Projects

District	Year	PID	Description	Settlement
Palos Verdes	2017	00098618	2017 PV Control Valve Rplcmnt.	\$209,985
Palos Verdes	2018	00098620	2018 PV Control Valve Rplcmnt.	\$184,487
Salinas	2016	00098602	Replacement of 2 control valves in Salinas. Location: 114_000_CV002. 114_000_CV002	\$58,532
Salinas	2016	00098673	Replacement of 6 control valves in Salinas. Location: 114_000_CV010. 114_303_CV001, 114_203_CV001, 114_047_CV002, 114_203_CV002, 114_063_CV001	\$175,597
Salinas	2017	00098603	Replacement of 2 of the following 3 control valves in Salinas. Location: 114_106_CV001, 114_305_CV001, 114_202_CV001	\$59,996
Salinas	2018	00098604	Replacement of 3 of the following 4 control valves in Salinas. Location: 114_016_CV001, 114_016_CV002, 114_017_CV001, 114_017_CV002	\$92,244
Visalia	2016	00098048	Replacement of 2 control valves in Visalia. 120_012_CV001 120_059_CV001	\$58,532
Westlake	2016	00098605	Replacement of 1 control valve in Westlake. Location: 123_000_CV001	\$29,266
Westlake	2017	00098606	Replacement of 1 control valve in Westlake. Location: 123_000_CV002	\$29,998

Attachment 10

LIST OF SUBSEQUENT OFFSETS

Attachment 10 to Settlement Agreement – List of Subsequent Offsets

Applicable AL #	Description	Date Filed	% Change Typical Res. Bill	Revenue Change	%
Antelope Valley District					
2198-A	SRM Filing only – No Revenue change	November 25, 2015	LAN- 8%, LEO-8.2%, FMT-6.8%	\$0	0.0%
Bakersfield District					
2197	Steps & SRM Filing	November 25, 2015	11.6%	\$542,120	0.8%
2216	Correction on BKD 2197 RD	May 27, 2016	-5.2%	\$0	0.0%
Bayshore District					
2192	Rate Base Offset	August 18, 2015	0.09%	\$66,738	0.1%
2197-B	Steps & SRM Filing	December 15, 2015	0.27%	\$190,734	0.3%
2217	Purchased Water Offset	June 20, 2016	6.1%	\$4,171,400	5.4%
Bear Gulch District					
2197-B	Steps & SRM Filing	December 15, 2015	2.5%	\$400,068	0.8%
2218	Purchased Water Offset	June 20, 2016	5.9%	\$2,294,033	4.8%
Chico District					
2197-A	Steps & SRM Filing	November 25, 2015	5.1%	\$229,687	1.1%
Dixon District					
2197-A	Steps & SRM Filing	November 25, 2015	9.2%	\$16,306	0.5%
Dominguez District					
2200	Purchased Water Offset	December 22, 2015	0.5%	\$402,400	0.7%
2221	Purchased Water & Pump Tax Offset	June 28, 2016	1.4%	\$1,040,787	1.7%
East Los Angeles District					
2197-C	Steps & SRM Filing	December 21, 2015	5.5%	\$1,282,788	3.9%
2206	Purchased Water Offset	December 22, 2015	0.9%	\$309,147	0.9%
Hermosa/Redondo District					
2197-B	Steps & SRM Filing	December 15, 2015	2.2%	\$225,976	0.8%
2201-A	Purchased Water Offset	December 28, 2015	1.0%	\$243,900	0.8%
2222	Purchased Water & Pump Tax Offset	June 29, 2016	1.4%	\$333,020	1.1%

Attachment 10 to Settlement Agreement – List of Subsequent Offsets

Applicable AL #	Description	Date Filed	% Change Typical Res. Bill	Revenue Change	%
Kern River Valley District					
2198-C	SRM Filing only – No Revenue change	December 21, 2015	4.8%	\$0	0.0%
King City District					
2197-B	SRM Filing	December 15, 2015	7.1%	\$117,952	3.6%
Livermore District					
2198-C	Steps & SRM Filing	December 29, 2015	3.9%	\$169,285	0.8%
2204	Purchased Water Offset	December 22, 2015	5.4%	\$930,600	4.6%
2205	Temp. Drought Surcharge Offset	December 22, 2015	8.9%	\$1,886,000	8.9%
Los Altos District					
2193	Ratebase Offset	August 18, 2015	0.34%	\$98,185	0.3%
2224-A	Purchased Water Offset	July 20, 2016	9.3%	\$2,441,208	8.3%
Marysville District					
2197-D	Steps & SRM Filing	December 21, 2015	6.6%	\$97,287	2.7%
Oroville District					
2197-A	Steps & SRM Filing	November 25, 2015	3.9%	\$15,310	0.3%
Palos Verdes District					
2198-B	Steps & SRM Filing	December 29, 2015	2.1%	\$110,731	0.3%
2202	Purchased Water Offset	December 22, 2015	1.3%	\$494,200	1.1%
2220	Ratebase Offset	June 20, 2016	0.4%	\$164,173	0.4%
2223	Purchased Water Offset	June 29, 2016	1.5%	\$597,000	1.3%
Redwood Valley – Coast Springs					
	None				
Redwood Valley - Lucerne					
2198-A	SRM Filing only – No Revenue change	November 25, 2015	5.0%	\$0	0.0%

Attachment 10 to Settlement Agreement – List of Subsequent Offsets

Applicable AL #	Description	Date Filed	% Change Typical Res. Bill	Revenue Change	%
Redwood Valley - Unified					
2198-A	SRM Filing only – No Revenue change	November 25, 2015	5.8%	\$0	0.0%
Salinas District					
2196-B	Steps Filing	December 15, 2015	4.9%	\$724,579	2.6%
Selma District					
2197-A	Steps Filing	November 25, 2015	6.4%	\$49,711	1.0%
Stockton District					
2194-A	STK Purchased Water Offset	September 23, 2015	4.2%	\$1,645,345	4.5%
2197-A	Steps Filing	November 25, 2015	4.5%	\$618,291	1.6%
2219-A	STK Purchased Water Offset	July 15, 2016	7.5%	\$2,978,084	7.7%
Visalia District					
2198-C	SRM Filing – No Revenue Change	December 21, 2015	6.5%	\$0	0.0%
Westlake District					
2197-C	Steps Filing	December 21, 2015	2.8%	\$156,516	0.9%
2203	Purchased Water Offset	December 28, 2015	3.1%	\$491,900	2.8%
Willows District					
2197-A	Steps Filing	November 25, 2015	6.9%	\$34,174	1.5%

Attachment 11

VEHICLE DETAILS

Attachment 11

**California Water Service Company
2015 GRC
Vehicle Details**

District	Year	PID	PID Amount	Vehicle Description	Vehicle Amount
CSS	2015	00065190	\$36,406	Vehicle - 0.5 Ton Pick Up - So Cal Pool	\$36,406
		00065419	\$92,432	Vehicle - 1 Ton C&C and Service Body - EMT	\$92,432
		00065426	\$90,031	Vehicle - SUV - VP Corporate Development	\$90,031
		00097235	\$46,259	Additional Vehicle - Corp Sec	\$46,259
	2016	00064948	\$30,241	Vehicle - New Vehicle - CS Process Analyst	\$30,241
		00064949	\$27,996	Vehicle - Hybrid Sedan - No Cal Pool	\$27,996
		00064950	\$74,199	Vehicle - New EMT Vehicle	\$74,199
		00064953	\$91,800	Vehicle - New EMT C&C	\$91,800
		00064955	\$91,800	Vehicle - C&C - EMT	\$91,800
		00065192	\$36,488	Vehicle - Sedan - Water Quality Project Manager	\$36,488
		00065417	\$67,665	Vehicle - 1 Ton C&C and Service Body - EMT	\$67,665
		00065418	\$48,809	Vehicle - Sedan - VP of Rates	\$48,809
		00099136	\$608,041	Replace V205074	\$41,521
				Replace V208140	\$41,521
				Replace V208163	\$41,521
				Replace V209077	\$41,521
				Replace V207097	\$38,243
				Replace V207098	\$38,243
				Replace V209075	\$38,243
				Replace V209079	\$38,243
				Replace V209089	\$38,243
				Replace V210004	\$38,243
				Replace V208147	\$38,243
				Replace V209001	\$38,243
				Replace V209084	\$38,243
				Replace V210033	\$38,243
				Replace V210026	\$59,527
		00099418	\$38,243	Pool Car for Corporate Communications Department	\$38,243
		00099961	\$38,243	Pool Car for So Cal Engineering Group	\$38,243
	2017	00099137	\$711,180	Replace V213064	\$42,559
				Replace V213060	\$48,159
				Replace V208014	\$96,317
				Replace V209071	\$96,317
				Replace V210028	\$96,317
				Replace V211022	\$96,317
				Replace V205064	\$39,199
				Replace V209095	\$39,199
				Replace V205006	\$39,199
				Replace V212027	\$39,199
				Replace V212036	\$39,199
				Replace V213055	\$39,199
	2018	00099138	\$611,812	Replace V212030	\$43,623
				Replace V211028	\$97,521
				Replace V208155	\$40,179
				Replace V209080	\$40,179

Attachment 11

**California Water Service Company
2015 GRC
Vehicle Details**

District	Year	PID	PID Amount	Vehicle Description	Vehicle Amount
CSS	2018	00099138	\$611,812	Replace V213049	\$40,179
				Replace V213063	\$40,179
				Replace V211031	\$40,179
				Replace V212035	\$40,179
				Replace V213053	\$40,179
				Replace V213061	\$40,179
				Replace V213065	\$40,179
				Replace V213067	\$40,179
				Replace V213075	\$68,878
Antelope Valley	2016	00099100	\$112,543	Replace V211018	\$41,521
				Replace V209053	\$71,022
	2018	00099108	\$149,236	Replace V213037	\$74,618
				Replace V213038	\$74,618
Bakersfield	2016	00064483	\$52,936	Replace V204042	\$52,936
		00064488	\$42,000	Replace V205005	\$42,000
		00064491	\$44,556	Replace V207002	\$44,556
		00064493	\$38,772	Replace V207005	\$38,772
		00064498	\$37,643	Replace V208010	\$37,643
		00099110	\$339,816	Replace V204021	\$41,521
				Replace V204074	\$41,521
				Replace V207008	\$41,521
				Replace V207113	\$41,521
				Replace V208104	\$41,521
				Replace V206034	\$46,984
				Replace V208011	\$46,984
				Replace V207021	\$38,243
	2017	00099111	\$353,801	Replace V208062	\$41,521
				Replace V204043	\$71,022
				Replace V204076	\$71,022
				Replace V205006	\$42,559
				Replace V207014	\$42,559
				Replace V207017	\$42,559
				Replace V214054	\$42,559
	2018	00099112	\$261,142	Replace V200039	\$77,578
				Replace V209006	\$48,159
				Replace V210005	\$48,159
				Replace V206037	\$43,623
				Replace V208103	\$43,623
Bayshore	2015	00020847	\$57,982	Vehicle - Leak Truck - C&C, Utility Body, & Mobile Radio	\$57,982
		00079576	\$38,566	Purchase new vehicle	\$38,566
		00079577	\$40,549	Purchase new vehicle	\$40,549
	2016	00065437	\$40,700	Vehicle - 0.5 Ton Pickup and Outfitting	\$40,700
		00065438	\$40,700	Vehicle - 0.5 Ton Pickup and Outfitting - Meter Reader	\$40,700

Attachment 11

**California Water Service Company
2015 GRC
Vehicle Details**

District	Year	PID	PID Amount	Vehicle Description	Vehicle Amount
Bayshore	2016	00099113	\$205,662	Replace V206111	\$39,578
				Replace V205034	\$41,521
				Replace V208048	\$41,521
				Replace V208055	\$41,521
				Replace V208108	\$41,521
	2017	00098368	\$307,991	Vacuum Truck	\$307,991
		00099114	\$167,995	Replace V208166	\$128,796
				Replace V212003	\$39,199
	2018	00099115	\$130,869	Replace V206067	\$43,623
				Replace V208049	\$43,623
				Replace V208054	\$43,623
Bear Gulch	2016	00064507	\$34,733	Vehicle - 0.5 Ton Pick Up	\$34,733
		00064689	\$68,850	Vehicle - 0.75 Ton Pick Up	\$68,850
		00064690	\$42,000	Vehicle - 0.5 Ton Pick Up	\$42,000
		00079555	\$67,453	Purchase new vehicle	\$67,453
		00098390	\$144,230	F-650 Dump Truck	\$144,230
		00098391	\$90,144	Vac Truck	\$90,144
		00098393	\$72,115	Bobcat Street Sweeper and trailer	\$72,115
		00099116	\$121,285	Replace V208112	\$41,521
				Replace V209014	\$41,521
				Replace V210014	\$38,243
Chico	2016	00099119	\$374,781	Replace V202018	\$41,521
				Replace V206043	\$41,521
				Replace V207027	\$41,521
				Replace V208173	\$41,521
				Replace V209069	\$41,521
				Replace V210016	\$41,521
				Replace V208002	\$125,655
		00099408	\$125,655	Replace V204047	\$125,655
	2017	00099121	\$42,559	Replace V206046	\$42,559
	2018	00099122	\$92,986	Replace V205016	\$43,623
				Replace V210015	\$49,363
Dixon	2016	00065069	\$41,650	Replace V209017	\$41,650
		00099123	\$88,505	Replace V201001	\$41,521
				Replace V208016	\$46,984
East Los Angeles	2016	00098262	\$5,075	Purchase New Tommy Lift for 1/2 Ton Truck	\$5,075
		00098306	\$72,218	Purchase 1- Excavator - for field operations	\$72,218
		00099131	\$41,521	Replace V206053	\$41,521
	2017	00099133	\$85,118	Replace V208017	\$42,559
				Replace V213020	\$42,559
		00099409	\$52,190	Additional utility vehicle - 0.75 ton pickup with liftgate	\$52,190
	2018	00099134	\$43,623	Replace V208067	\$43,623
Kern River Valley	2016	00099141	\$112,543	Replace V210025	\$41,521

Attachment 11

California Water Service Company
2015 GRC
Vehicle Details

District	Year	PID	PID Amount	Vehicle Description	Vehicle Amount
Kern River Valley	2016	00099141	\$112,543	Replace V208120	\$71,022
	2017	00099142	\$51,518	Replace V206055	\$51,518
	2018	00099144	\$74,618	Replace V213039	\$74,618
Livermore	2016	00065073	\$41,650	.5 Ton Pick Up and Outfitting	\$41,650
		00099150	\$41,521	Replace V211007	\$41,521
	2017	00099153	\$48,159	Replace V206002	\$48,159
	2018	00099155	\$43,623	Replace V206025	\$43,623
Los Altos	2016	00099157	\$137,675	Replace V204024	\$41,521
				Replace V213026	\$41,521
	2017			Replace V206110	\$54,633
Marysville	2016	00065090	\$35,631	New Vehicle District Manager	\$35,631
Oroville	2016	00099417	\$74,300	Replace V200082	\$74,300
	2017	00099208	\$42,559	Replace V212012	\$42,559
	2018	00099213	\$87,246	Replace V205052	\$43,623
				Replace V206068	\$43,623
Rancho Dominguez	2016	00099216	\$325,612	Replace V200075	\$41,521
				Replace V200084	\$41,521
				Replace V201061	\$41,521
				Replace V206073	\$41,521
				Replace V207059	\$41,521
				Replace V212015	\$41,521
				Replace V204015	\$38,243
				Replace V208130	\$38,243
		00099460	\$316,268	Vehicle - 2.5 Ton- Vac Truck Unit	\$316,268
	2017	00099220	\$174,661	Replace V202020	\$42,559
				Replace V204011	\$42,559
				Replace V208038	\$42,559
				Replace V205044	\$46,984
	2018	00099222	\$304,297	Replace V204010	\$43,623
				Replace V204087	\$43,623
				Replace V206076	\$43,623
				Replace V206079	\$43,623
				Replace V208040	\$43,623
				Replace V212043	\$43,623
				Replace V213077	\$42,559
Redwood Valley	2016	00099232	\$41,521	Replace V204079	\$41,521
	2017	00099234	\$42,559	Replace V208136	\$42,559
	2018	00012345	\$43,623	Replace V211021	\$43,623
Salinas	2015	00064930	\$37,748	CARB Regulation - Retrofit V206020	\$37,748
		00064931	\$60,734	0.5 Ton Pickup - Collector	\$60,734
		00064932	\$63,864	Vehicle - Production Superintendant	\$63,864

**California Water Service Company
2015 GRC
Vehicle Details**

District	Year	PID	PID Amount	Vehicle Description	Vehicle Amount
Salinas	2015	00065093	\$37,748	Vehicle - 0.75 Ton Pick Up and Outfitting - Service Person	\$37,748
	2016	00099238	\$41,521	Replace V204090	\$41,521
	2017	00099240	\$89,543	Replace V208023	\$46,984
				Replace V206031	\$42,559
	2018	00099242	\$43,562	Replace V208137	\$43,562
Selma	2015	00064933	\$68,395	Replacement vehicle	\$68,395
Stockton	2016	00064934	\$42,000	Replace V205053	\$42,000
		00065094	\$39,800	Replace V210023	\$39,800
		00099250	\$124,806	Replace V206087	\$41,602
				Replace V209039	\$41,602
				Replace V209041	\$41,602
		00100703	\$125,655	Replace V200091	\$125,655
	2017	00099251	\$127,677	Replace V206088	\$42,559
				Replace V208029	\$42,559
				Replace V208030	\$42,559
	2018	00099252	\$261,738	Replace V206090	\$43,623
				Replace V208028	\$43,623
				Replace V208031	\$43,623
				Replace V209042	\$43,623
				Replace V211014	\$43,623
				Replace V212018	\$43,623
Visalia	2016	00064937	\$42,000	Replace V205011	\$42,000
		00064938	\$42,000	Replace V206003	\$42,000
	2018	00099257	\$43,623	Replace V209047	\$43,623
Westlake	2016	00099258	\$83,042	Replace V208074	\$41,521
				Replace V211025	\$41,521
		00099420	\$41,521	Replace V206028	\$41,521
	2017	00099259	\$122,076	Replace V213036	\$42,558
				Replace V209051	\$79,518
Willows	2018	00099264	\$40,179	Vehicle - Sedan & Mobile Radio - Local Manager	\$40,179